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Ontario. Legislative Assembly

SESSIONAL PAPERS

VOL. LX.—PART V

SECOND SESSION

OF THE

SEVENTEENTH LEGISLATURE

OF THE

PROVINCE OF ONTARIO

SESSION 1928

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LIST OF SESSIONAL PAPERS, 1928

PRESENTED TO THE HOUSE DURING THE SESSION

TITLE	NO.	REMARKS
Accounts, Public	1	*Printed.*
Agriculture, Department of (Minister), Report	21	*Printed.*
Agriculture, Department of (Statistics), Report	22	*Printed.*
Auditor's Report	27	*Printed.*
Boiler Inspection Act, Return	54	*Not Printed.*
Bradford, Jesse, Return	53	*Not Printed.*
Children's Protection Act	19	*Printed.*
Civil Service Commissioner's Report	58	*Not Printed.*
Education, Orders-in-Council	32	*Not Printed.*
Education, Report	11	*Printed.*
Estimates	2	*Printed.*
Extra-mural Employment Report	37	*Not Printed.*
Fraser, Dr. Grant, Return	51	*Not Printed.*
Game and Fisheries	9	*Printed.*
Game and Fisheries Committee, Report	49	*Not Printed.*
Gundy, W. E., Return	52	*Not Printed.*
Health, Report of Registrar-General, Department of (Births, Marriages and Deaths)	13	*Printed.*
Health, Board of, Report	14	*Printed.*
Highways Department, Return	55	*Not Printed.*
Highways Improvement Fund	47	*Not Printed.*
Hospitals and Charitable Institutions, Report	17	*Printed.*
Hospitals for Insane, Feeble-minded	15	*Printed.*
Hydro-Electric Power Commission, Report	26	*Printed.*
Hydro Rentals, Return	41	*Not Printed.*
Insurance and Friendly Societies, Report	6	*Printed.*
Insurance on Government Property	42	*Not Printed.*
Insurance Act, 1924, Orders-in-Council	35	*Not Printed.*
Labour Department, Report	10	*Printed.*
Lands and Forests Department, Report	3	*Printed.*
Legal Offices, Report	5	*Printed.*
Liquor Control Board, Report	20	*Printed.*
Loan Corporation, Registrar of, Report	7	*Printed.*

Title	No.	Remarks
Mines Department, Report	4	*Printed.*
Minimum Wage Board, Report	40	*Printed.*
Mothers' Allowances Commission, Report	44	*Printed.*
Municipal Statistics	36	*Printed.*
Niagara Parks Commission, Report	39–46	*Printed.*
Northern Development, Orders-in-Council	38	*Not Printed.*
Northern and Northwestern Ontario Development Act, 1912, Report	50	*Printed.*
Ontario Athletic Commission, Report	33	*Not Printed.*
Ontario Railway and Municipal Board, Report	24	*Printed.*
Ontario Temperance Act, Return	43	*Not Printed.*
Ontario Veterinary College, Report	29	*Printed.*
Police Commissioner, Report	45	*Not Printed.*
Public Works, Report	8	*Printed.*
Pulp and Timber Limits, Return	57	*Not Printed.*
Rural, Public and Separate School Grants, to, Report	31	*Not Printed.*
Secretary and Registrar, Report	34	*Not Printed.*
Squire, S. L., Return	56	*Not Printed.*
Statutes Distribution, Report	30	*Not Printed.*
Superannuation Fund, Report	48	*Not Printed.*
Temiskaming and Northern Ontario Railway, Report	23	*Printed.*
Toronto, University of, Report	12	*Printed.*
Workmen's Compensation Board, Report	28	*Printed.*

LIST OF SESSIONAL PAPERS

Arranged in Numerical Order with their Titles at full length; the name of the Member who moved the same, and whether ordered to be printed or not.

CONTENTS OF PART I

No. 1 Public Accounts of the Province of Ontario for the twelve months ending October 31st, 1927. Presented to the Legislature, March 1st, 1928. *Printed.*

No. 2 Estimates, Supplementary, for the service of the Province for the year ending October 31st, 1928. Presented to the Legislature March, 1st, 1928. *Printed.* Further Supplementary Estimates for the year ending October 31st, 1928; presented to the Legislature, March 21st, 1928. *Printed.* Estimates for the year ending October 31st, 1929; presented to the Legislature, March 26th, 1928. *Printed.*

CONTENTS OF PART II

No. 3 Report of the Department of Lands and Forests for the year ending October 31st, 1927. Presented to the Legislature, March 30th, 1928. *Printed.*

No. 4 Annual Report of the Department of Mines for the year 1927. Presented to the Legislature, March 21st, 1928. *Printed.*

No. 5 Annual Report of the Inspector of Legal Offices for the year ending December 31st, 1927. Presented to the Legislature, March 30th, 1928. *Printed.*

No. 6 Report of the Superintendent of Insurance for year 1927. Presented to the Legislature, March 8th, 1928. *Printed.*

CONTENTS OF PART III

No. 7 Report of the Registrar of Loan Corporations for year 1927. Presented to the Legislature, March 8th, 1928. *Printed.*

No. 8 Report of the Minister of Public Works for the Province of Ontario for year ending October 31st, 1927. Presented to the Legislature, March 7th, 1928. *Printed.*

No. 9 Annual Report of the Game and Fisheries Department for year 1927. Presented to the Legislature, March 30th, 1928 *Printed.*

No. 10 Report of the Department of Labour for the year 1927. Presented to the Legislature, March 8th, 1928. *Printed.*

No. 11 Report of the Minister of Education for year 1927. Presented to the Legislature, March 30th, 1928. *Printed.*

No. 12 Report of the Board of Governors of the University of Toronto ending June 30th, 1927. Presented to the Legislature, February 10th, 1928. *Printed.*

CONTENTS OF PART IV

No. 13 Annual Report of the Registrar-General's Branch of the Department of Health of Births, Marriages and Deaths for year ending December 31st, 1927. Presented to the Legislature, March 30th, 1928. *Printed.*

No. 14 Report of Department of Health for the year 1927. Presented to the Legislature, March 7th, 1928. *Printed.*

No. 15 Annual Report of Inspectors of Prisons and Public Charities upon the Hospitals for Insane, Feeble-minded and Epileptics for year ending October 31st, 1927. Presented to the Legislature, March 30th, 1928. *Printed.*

No. 17 Annual Report of Inspector of Prisons and Public Charities upon Hospitals and Charitable Institutions for year ending September 30th, 1927. Presented to the Legislature, March 30th, 1928. *Printed.*

No. 19 Report of the Superintendent of Neglected and Dependent Children of Ontario for 1927. Presented to the Legislature, February 15th, 1928. *Printed.*

No. 20 First Report of the Liquor Control Board of Ontario from June 1st, 1927, to October 31st, 1927. Presented to the Legislature, February 29th, 1928. *Printed.*

No. 21 Report of the Department of Agriculture for year 1927. Presented to the Legislature, March 30th, 1928. *Printed.*

No. 22 Annual Report of the Statistics Branch, Department of Agriculture for year 1927 Presented to the Legislature, March 30th, 1928. *Printed.*

No. 23 Report of the Temiskaming and Northern Ontario Railway Commission for the year ending October 31st, 1927. Presented to the Legislature, March 20th, 1928. *Printed.*

CONTENTS OF PART V

No. 24 Annual Report of the Ontario Railway and Municipal Board for year ending December 31st, 1927. Presented to the Legislature, March 30th, 1928. *Printed.*

No. 26 Annual Report of the Hydro-Electric Power Commission of Ontario for year ending October 31st, 1927. Presented to the Legislature, March 30th, 1928. *Printed.*

No. 27 Report of the Provincial Auditor for the year 1926-27. Presented to the Legislature, March 22nd, 1928. *Printed.*

No. 28 Report of the Workmen's Compensation Board for 1927. Presented to the Legislature, March 16th, 1928. *Printed.*

No. 29 Report of the Ontario Veterinary College for year 1927. Presented to the Legislature, March 30th, 1928. *Printed.*

No. 30 Report of the Distribution of the Revised Statutes and Sessional Papers. Presented to the Legislature, February 10th, 1928. *Not printed.*

No. 31 Comparative Statement of Legislative Grants apportioned to Rural Public and Separate Schools for the years 1926 and 1927. Presented to the Legislature, February 10th, 1928. *Not printed.*

No. 32 Regulations and Orders-in-Council made under the authority of the Department of Education Act relating to Public Schools, Separate Schools or High Schools. Presented to the Legislature, February 14th, 1928. *Not printed.*

No. 33 Report of the Ontario Athletic Commission for year ending October 31st, 1927. Presented to the Legislature, February 14th, 1928. *Not printed.*

No. 34 Report of the Secretary and Registrar of the Province of Ontario with respect to The Ontario Companies Act, The Extra Provincial Corporations Act, and The Mortmain and Charitable Uses Act, etc. Presented to the Legislature, February 14th, 1928. *Not printed.*

No. 35 Order-in-Council prescribing fees payable under The Ontario Insurance Act, 1924. Presented to the Legislature, February 15th, 1928. *Not printed.*

No. 36 Eleventh Municipal Bulletin—Municipal Statistics, 1926—Bureau of Municipal Affairs. Presented to the Legislature, February 15th, 1928. *Printed* (not bound in Sessional Volumes).

No. 37 Report of the Commission under The Extra-mural Employment of Sentenced Persons' Act, 1921, for year ending October 31st, 1927. Presented to the Legislature, February 20th, 1928. *Not printed.*

No. 38 Orders-in-Council made under the authority of The Northern Development Act, 1926, from April 14th, 1927, to February 6th, 1928. Presented to the Legislature, February 27th, 1928. *Not printed.*

No. 39 Report of the Niagara Parks Commission for year 1927. Presented to the Legislature, March 7th, 1928. *Printed* (not bound in Sessional Volumes).

No. 40 Report of the Minimum Wage Board, Ontario, 1927. Presented to the Legislature, March 8th, 1928. *Printed.*

No. 41 Return to an Order of the House, dated February 18th, 1927, that there be laid before this House, a Return, showing what companies and municipalities in Ontario pay rentals for the use of water powers they are utilizing, and how much was paid in each case last year. Presented to the Legislature, March 9th, 1928. Mr. Slack. *Not printed.*

No. 42 Return respecting Insurance on Government Property. Presented to the Legislature, March 9th, 1928. Mr. Bragg. *Not printed.*

No. 43 Return to an Order of the House, dated February 11th, 1927, that there be laid before this House, a Return, showing—1. How many Ontario Breweries have been convicted for violation of The Ontario Temperance Act since the present Government came into office in July, 1923. 2. What breweries, and when, and where. 3. What penalties were incurred. Presented to the Legislature, March 9th, 1928. Mr. Lethbridge. *Not printed.*

No. 44 Report of the Mothers' Allowances Commission for the year 1925-26 and 1926-27. Presented to the Legislature, March 12th, 1928. *Printed.*

No. 45 Annual Report of the Commissioner of the Ontario Provincial Police, 1927. Presented to the Legislature, March 15th, 1928. *Printed.*

No. 46 Report of the Niagara Parks Commission for 1926. Presented to the Legislature, March 16th, 1928. *Printed* (not bound in Sessional Volumes).

No. 47 Statement re the Highway Improvement Fund for 1927. Presented to the Legislature, March 23rd, 1928. *Not printed.*

No. 48 Report of the Public Service Superannuation Fund for the year 1927. Presented to the Legislature, March 23rd, 1928. *Not printed.*

No. 49 Report of the Standing Committee on Fish and Game. Presented to the Legislature, March 28th, 1928. *Printed as Appendix Number, Journals of 1928.*

No. 50 Report on Operations under The Northern and Northwestern Ontario Development Act, 1912, for year ending October 31st, 1927. Presented to the Legislature, March 30th, 1928. *Printed.*

No. 51 Return to an Order of the House that there be laid before the House, a Return, showing all correspondence, reports, findings and court records, now in the possession of the Attorney-General, or any other member of the Government, relating to the prosecution of Dr. Grant Fraser of Madoc, in the County of Hastings, in or about the month of June, 1927, on a charge of violating The Ontario Temperance Act, and also in relation to the appeal from the decision of the Police Magistrate to the County Court Judge, and also in relation to the final disposition of the case. Presented to the Legislature, March 30th, 1928. Mr. Sinclair. *Not printed.*

No. 52 Return to an Order of the House that there be laid before the House, a Return of all correspondence, documents, memorandums and copies of letters or documents in the possession of the Attorney-General, or any other department, in relation to the retirement and resignation of W. E. Gundy from the office of Police Magistrate of the City of Windsor. Presented to the Legislature, March 30th, 1928. Mr. Sinclair. *Not printed.*

No. 53 Return to an Order of the House that there be laid before the House, a Return of all correspondence passing between the Attorney-General, or any one in his department, and Jesse Bradford, of Lindsay, Ontario, in relation to the office of Police Magistrate at Lindsay, and the work of the said Jesse Bradford in that office and also all correspondence passing between the Attorney-General or any one in his department and other parties in relation to the said Jesse Bradford and his office of Police Magistrate at Lindsay, and also all petitions, memorandums or representations lodged with the Attorney-General or his department either on behalf of the said Jesse Bradford or in opposition to him. Presented to the Legislature, March 30th, 1928. Mr. Sinclair. *Not printed.*

No. 54 Return to an Order of the House that there be laid before the House, a Return, showing—1. Has the Government or any Department thereof considered amendments either to The Boiler Inspection Act in respect to the annual inspection of steam boilers and other pressure vessels. 2. Have there been any conferences between the Ministers of the Government or officials of any department, with interest directly or indirectly concerned in the manufacture, sale, installation or operation of such equipment; when and where did these conferences take place; what were the names of the parties present, and the interest that each represented. 3. Have there been any conferences between any member of the Government and representatives of any interests at which all of the interests were not invited to be represented. 4. Were records kept of any conferences. 5. Were any proposed amendments drafted by any Department or any officials thereof subsequent to and based upon recommendation, suggestions or resolutions adopted at any such conferences. Presented to the Legislature, March 30th, 1928. Mr. Pearson. *Not printed.*

No. 55	Return to an Order of the House that there be laid before the House, a Return, showing—1. What amount of crushed stone was purchased by the Department of Highways in each of the years 1925 and 1926. 2. From whom was the same purchased. 3. What was the price paid to each vendor. 4. Were tenders asked for in each case. 5. What tenders were received. 6. What was the rate mentioned in each tender. Presented to the Legislature, March 30th, 1928. Mr. Sinclair. *Not printed.*
No. 56	Return to an Order of the House that there be laid before the House, a Return of all correspondence leading up to or following or relating to the resignation of Mr. S. L. Squire, Deputy Minister of Highways, passing between Mr. S. L. Squire and the Minister of Highways, the Premier, or any other person or persons. Presented to the Legislature, March 30th, 1928. Mr. Sinclair. *Not printed.*
No. 57	Return to an Order of the House that there be laid before the House a Return, showing the total area of pulp and timber limits which have been sold since January 1st, 1927, to whom the same were sold and what area was sold in each case. Presented to the Legislature, March 30th, 1928. Mr. Fletcher. *Not printed.*
No. 58	Annual Report of the Civil Service Commissioner for year ending October 31st, 1927. Presented to the Legislature, March 30th 1928. *Not printed.*

Twenty-Second Annual Report

OF THE

ONTARIO RAILWAY

AND

MUNICIPAL BOARD

To December 31st, 1927

PRINTED BY ORDER OF
THE LEGISLATIVE ASSEMBLY OF ONTARIO

ONTARIO

TORONTO
Printed and Published by the Printer to the King's Most Excellent Majesty
1928

PRINTED BY
The United Press
LIMITED
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CANADA

TWENTY-SECOND ANNUAL REPORT

OF THE

Ontario Railway and Municipal Board

to December 31st, 1927

To The Honourable William Donald Ross,
Lieutenant-Governor of the Province of Ontario, in Council.

May It Please Your Honour:

The undersigned has the honour to transmit herewith the Twenty-second Report of The Ontario Railway and Municipal Board for the year ending December 31st, 1927.

Respectfully submitted,

WILLIAM H. PRICE,
Attorney-General.

Parliament Buildings,
Toronto.

In pursuance of Section 56 of "The Railway and Municipal Board Act," the Ontario Railway and Municipal Board beg leave respectfully to submit their Twenty-second Annual Report.

Sittings of the Board

The Board held meetings for the transaction of routine business every juridical day throughout the year. The record of the sessions of the Board and an abstract of the proceedings, together with the Judgments or Opinions of the Board, appear in the Appendix.

In this connection it should be stated that about eighty per cent. of the Board's work is not conducted at the formal sessions of the Board shown in the abstract of proceedings above mentioned. This office work of the Board is transacted usually upon written applications and not in the way of formal hearing of parties interested. A classified abstract of the office work of the Board disposed of in the way of formal applications without hearing the parties will be found in the Appendix. In addition to this there is the usual office work of considering and replying to enquiries and other routine correspondence. A short reference is hereafter made, under different sub-headings, of the applications dealt with by the Board *ex parte* or without a formal hearing of the parties interested.

Applications to the Board

There were 593 formal applications made to the Board in 1927. Of the formal applications all those in which the parties were ready to go to trial have been heard and disposed of, except in a few cases where adjournments were granted to the parties at the request of Counsel or in order to procure further evidence or to obtain reports from experts in connection with technical matters in question.

Some of the formal applications are still standing for trial, but the parties are not yet ready to go to trial, as in the more important matters the parties interested are showing an increasing disposition to take advantage of the opportunities afforded them by the Board's rules for obtaining discovery and production, thus, to some extent, delaying the final dates of the hearing of the applications, but in reality facilitating the final disposition at the hearings of all the matters in question between the parties.

Law Stamps

The amount of revenue collected by the Board in Law Stamps in the year 1918 was $3,939.40; in 1919, $4,674.00; in 1920, $6,957.50; in 1921, $8,063.50; in 1922, $9,302.00; in 1923, $10,866.00; in 1924, $10,743.00; in 1925, $7,262.00; in 1926, $5,542.50, and $6,688.50 in 1927. The decrease in 1925, 1926 and 1927 is due principally to the drastic curtailment by municipalities of their debenture issues, as will appear more fully by reference to subsequent paragraphs of this Report under the headings "Validation of Municipal Debentures" and "Extensions of Municipal Utilities approved under subsection (3) of section 400 of 'The Consolidated Municipal Act, 1922'."

Provincial Railways

An alphabetical list (under the names of the railway systems affected) of applications to the Board during 1927, affecting Provincial Railways, is contained in the Appendix to this Report.

Extensions of and improvements to Provincial Railways during 1927, as reported to the Board, will be found in the Appendix (arranged alphabetically) under the names of the several systems reporting.

A tabulation (arranged alphabetically) of Railways under the Board's jurisdiction, will be found in the Appendix. This tabulation shows, for each railway, the lengths of first and second main track, total main track, sidings and turnouts, the total computed as single track, the length under construction, the number of power houses and whether steam or water and whence power obtained.

There will be found in the Appendix an analytical tabulated summary of Accident Reports received by the Board for 1927, also a continuation (up to and inclusive of 1927) of the Board's index to Railway Legislation.

The Appendix also contains tables showing provincial aid to railways since Confederation, and an index to Legislation, Dominion and Provincial, since 1867, affecting Railways in Ontario.

Reports to the House

In pursuance of Rule 61a of the House, the Board made enquiry into and reported upon seven financial Bills which were introduced last session into the Legislature. A list of the Bills so reported will be found in the Appendix.

Annexations of Territory

There were two applications made in 1927 by urban municipalities for annexation of additional territory thereto. An alphabetical list of annexation applications is contained in the Appendix.

Validation of Municipal Debentures

(Section 295 of "The Consolidated Municipal Act, 1922.")

There were eighty-six applications to the Board under the above legislation in 1927, involving debentures of a total value of $4,770,868.60. Acting under the powers conferred by the above legislation the Board was able to grant relief in nearly all of these cases, included in which were more than fifty-two By-laws affected by irregularities which would otherwise have probably required special Acts of the Legislature to make the debentures valid and saleable.

Municipalities are showing an increasing disposition to have their by-laws and debentures validated under said section 295, even in cases where no irregularities occur requiring the curative powers of the Board thereunder, as they have found that such validation facilitates the marketing of their debentures.

The amount of debentures validated by the Board during 1908 was over $840,000; during 1909 over $1,326,000; in 1910 over $718,000; in 1911 over $1,350,000; in 1912 over $1,330,000; in 1913 over $2,990,000; in 1914 over $3,071,000; in 1915, $4,172,912.01; in 1916, $2,289,744.20; in 1917, $1,538,689.99; in 1918, $5,273,742.43; in 1919, $2,209,589.99; in 1920, $4,359,538.05; in 1921, $5,297,925.75; in 1922, $6,046,223.10; in 1923, $6,061,954.16; in 1924, $7,341,426.33; in 1925, $4,544,784.49; and in 1926, $2,689,309.24—a total to the end of 1927 of over $65,500,000. An alphabetical list of these applications filed in 1927 is given in the Appendix and will be found indexed under the word "Validation."

Assessment Appeals

There were twelve assessment appeals to the Board during the year 1927. The assessed value of the property affected by these appeals was over $2,321,000. An alphabetical list of these assessment appeals is contained in the Appendix.

Railway Returns

Annual Reports to December 31st, 1927, by Railway Companies under the Board's jurisdiction were received, of which a summarized tabulation has been prepared for publication herein, and will be found in the Appendix. The Board has no means of auditing the reports as received and does not therefore represent or guarantee that the figures taken therefrom are correct or accurate. Heretofore these reports were copied and tabulated as received and published in the Board's Annual Report; this practice was discontinued for the first time in 1924.

Accidents

A tabulated summary of Accident Reports received by the Board from Provincial Railways during the year 1927 appears in the Appendix and shows that 20 persons were killed and 761 injured during the year.

In 1908, 26 persons were killed and 391 injured; in 1909, 16 were killed and 340 injured; in 1910, 34 were killed and 399 injured; in 1911, 33 were killed and 541 injured; in 1912, 25 were killed and 537 injured; in 1913, 13 were killed and 710 injured; in 1914, 12 were killed and 613 injured; in 1915, 30 were killed and 612 injured (this included 15 killed and 144 injured in an accident at Queenston on July 7th); 13 were killed and 356 injured in 1916; 27 fatal and 377 other personal accidents in 1917; 22 persons were killed and 426 injured during 1918; in 1919, 24 persons were killed and 507 injured; 16 were killed and 473 injured during 1920; 10 persons were killed and 270 injured in 1921; in 1922 there were 20 persons killed and 353 injured; in 1923, 18 persons were killed and 592 injured; in 1924, 18 persons were killed and 634 injured; in 1925, 17 persons were killed and 666 injured; and in 1926, 30 persons were killed and 710 injured.

Ontario Safety League

Early in 1913 the members of the Board called together representatives of various organizations which were specially interested in the question of street traffic. Representatives were sent from the Board of Trade, Canadian Manufacturers' Association, City Council, Ontario Motor League, Board of Education, Separate School Board, Toronto Railway Company, Toronto District Labour Council, Boy Scouts, Team Owners' Association, and many others. Every delegate realized that the question was one that dealt with actual dangers to which the public was constantly exposed, and each agreed that some definite and concerted action must be taken. After numerous conferences the Ontario Safety League was organized on the 17th September, 1913. The League has since done much good and vitally useful work towards lessening the dangers of travel, especially on congested highways.

In addition to its Provincial organization the League has become National in its organization and operations. See summary of the League's 1927 campaign which appears in the Appendix.

Plans

(Plans of Land Subdivisions)

Under "The Planning and Development Act" (Chapter 38, 1918), "The Land Titles Amendment Act, 1917," and "The Registry Act," the Board considered during the year 35 applications for approval of plans. An alphabetical list of owners of the lands subdivided by these plans will be found in the Appendix.

In 1912, 154 such applications were considered; 213 in 1913; 137 in 1914; 38 in 1915; 18 in 1916; 45 in 1917; 42 in 1918; 51 in 1919; 111 in 1920; 89 in 1921; 99 in 1922; 100 in 1923; 89 in 1924; 59 in 1925; and 44 in 1926.

Forms

The Board has (for distribution to parties interested) the following forms and specifications, namely:

(1) The Board's Rules of Practice, Specifications and Practice Forms.

(2) Standard Specifications for Bridges, Viaducts, Trestles or other structures.

(3) Pamphlet containing copy of "The Telephone Act" and with information regarding Provincial Telephone Systems, and including

(a) Specifications for the construction and equipment of telephone systems.

(b) Form of By-law providing for the establishment of a telephone system under Part II of "The Telephone Act."

(c) Form of By-law providing for the issue of Debentures to pay for the cost of establishing a Telephone System under Part II of "The Telephone Act."

(d) Form of By-law to regulate the management and operation of a Telephone System established under Part II of "The Telephone Act."

(e) Form of Annual Report to be furnished to the subscribers to a telephone system established under Part II of "The Telephone Act."

(f) Sample form of Annual Report and Balance Sheet for telephone companies.

(g) Form of account for use by telephone companies using the "Discount System of Collections."

(h) Form of Municipal Debenture—Instalment Plan.

(i) Form of Constitution and By-laws for a telephone company.

(4) Forms of Petition praying for the establishment or extension of a telephone system under Part II of "The Telephone Act."

(5) Forms of By-laws granting to a Telephone Company the right to use the highways in a Township.

(6) Regulations and specifications for telephone or telegraph wires crossing Railway tracks.

(7) Form for Return by Municipality operating a Telephone System.

(8) Form for Return by Company, etc., operating a Telephone System.

(9) Form for Tariff of Tolls for Telephone System.

(10) Forms under "The Planning and Development Act," with directions for guidance of Applicants.

(11) Forms for submission of a by-law or question to a poll under "The Municipal Act."

(12) Forms of affidavits in support of applications under section 304 of "The Municipal Act."

(13) Preliminary Resolution under section 8 of "The Local Improvement Act."

(14) Forms for Annual Reports by Railway Systems.

(15) Forms for Reports as to Examination of Motormen.

(16) Forms for Reports of Accidents by Railway Systems.

(17) Regulation as to height of car steps.

(18) Directions for guidance of Applicants under subsection (2) of section 399 of "The Municipal Act."

(19) Tariff of the Board's Fees.

Extensions of Municipal Utilities Approved under Subsection (3) of Section 400 of "The Consolidated Municipal Act, 1922."

An alphabetical tabulation (under names of Municipalities) of extensions to public utilities made by Municipalities, and approved by the Board under the above subsection (3), will be found in the Appendix and is indexed under the word "Approval."

The total of the debenture by-laws approved in 1918 to pay for these extensions was $1,193,503; in 1919, $1,930,158; $1,733,109 in 1920; $2,921,292.51 in 1921; $5,782,578.72 in 1922; $3,984,022.75 in 1923; $9,439,982.18 in 1924; $1,347,941.30 in 1925; $2,378,030.70 in 1926, and $3,588,709.73 in 1927. This of course does not cover extensions made under By-laws approved by the ratepayers, but only under By-laws approved by the Board under the above subsection (3).

Miscellaneous Matters Under the Board's Jurisdiction

A classified analysis of miscellaneous matters dealt with under the jurisdiction of the Board will be found in the Appendix. These include Annexations under The Municipal Act; Arbitrations; Assessment Appeals under section 80 of "The Assessment Act"; Restrictions as to use of land or buildings, etc., approved under section 399a of "The Consolidated Municipal Act, 1922"; Financial and other Bills reported to the House under Rule 61a; Bridges, relief from reconstruction of, under section 460 (9) of the Municipal Act; Cemeteries, incorporation of additional land in, etc., under section 40 (a) of "The Cemetery Act" as enacted by section 2 of "The Cemetery Amendment Act, 1921"; County Road, abandonment of part of, section 448 of The Municipal Act; Detachment of farm lands from Town or Village, under section 21a of the Municipal Act; Extension of Debenture Issue Period under subsections (9) and (10) of section 288 of the Municipal Act; Extension of time to pass By-laws under section 280 (5) of the Municipal Act; Applications under the (Municipal) Franchises Act (Chapter 197, R.S.O. 1914); Fuel, Municipal dealings in, under section 399 (39a) of the Municipal Act; Highways (narrow) approved under section 479 of the Municipal Act; Interest Decrease and Interest Increase By-laws, approval of under section 291 of the Municipal Act; Legislation (Special), approval of By-laws under; Local Improvements, Petitions against, under section 8 of "The Local Improvement Act"; Local Improvements—part only of work—approval of By-laws under section 18a of "The Local Improvement Act"; "Northern Fire Relief Act," applications under; "The Ontario Railway and Municipal Board Act" (Chapter 186, R.S.O. 1914), applications under; Parks, setting aside of, for athletic purposes, under section 13 of "The Public Parks Act" (Chapter 203, R.S.O. 1914); Repeal of Money By-laws as to residue not raised, under section 292 of the Municipal Act; Restricted Areas, approval By-laws establishing, under section 399a of the Municipal Act, and repeal (in part) of restricted areas under subsection (2b) of said section 399a; Sewage and Sewage Disposal Works, applications for directions and compensation in respect of, under section 94 of "The Public Health Act," as amended; Sewerage Areas, approval of, under special legislation; Sinking Funds, investment of, under section 303 of the Municipal Act; "The Suburban Area Development Act, 1921" (Chapter 66, Ontario Statutes, 1921, section 7), approval Agreement under; Tax Rate, approval of further debt, under section 297 (2) of the Municipal Act (as amended by section 3, Chapter 53, Ontario Statutes, 1924); Towns erected into Cities, under section 20 of the Municipal Act; (Police) Villages, formation of, under section 502 (3) and 504a of the Municipal Act; Wards, Division of Cities, etc., into, under section 44 of the Municipal Act; Waterworks Areas and construction (special legislation); Weigh Scales and weighing of coal, etc., approval of By-laws under section 401 (13) of the Municipal Act.

Public Utilities

We have the honour to submit analyses of Reports for the year ending December 31st, 1927, upon railway operation in the Province of Ontario under the jurisdiction of the Board.

We also submit six tabulated analytical statements prepared from the Annual Reports received from Provincial Railways, and showing the financial position and the operating details of such railways for the year 1927

H. C. Small,
Secretary.

March 20th, 1928.

Report of the Supervisor of Telephone Systems for the Year 1927

The following applications under the provisions of "The Ontario Telephone Act, 1918," were dealt with by the Board in 1927

Under Section 7: For authority to remove signatures from petitions to Municipal Councils praying for the establishment of a telephone system	1
Under Section 12: For authority to extend municipal telephone systems into unorganized territory	1
Under Section 13: For the approval of municipal by-laws providing for the establishment of telephone systems	5
Under Section 18: For the approval of municipal Debenture by-laws to meet the cost of establishing or extending telephone systems	16
Under Section 19: For an extension of the period within which municipal debenture by-laws respecting telephone systems may be passed	2
Under Section 21: For authority to pass municipal debenture by-laws to meet the cost of reconstructing, replacing or altering telephone systems	5
Under Section 23: For authority to meet a portion of debenture payments each year by the issue of new debentures	1
Under Section 24: For the approval of the purchase of an existing telephone system by a municipality	5
Under Section 67: For the approval of municipal by-laws granting the right to erect poles and wires upon the highways	29
Under Section 71: For the right to erect poles and wires upon the highways in unorganized territory	4
Under Section 74a: For the approval of the by-laws of a telephone company	7
Under Section 75: For an Order requiring the reconstruction of a telephone system to ensure the provision of an efficient service	3
Under Section 78: For the consent to erection of poles and wires parallel with existing lines	4
Under Section 79: For an Order preventing the duplication of pole leads upon the same highway	4
Under Section 80: For an Order fixing the terms and conditions for furnishing service	4
Under Section 82: For the approval of agreements providing for interchange of service	95
Under Section 83: To fix terms for interchange of service	2
Under Section 84: To fix terms for interswitching	1

Under Section 87: For the approval of the sale of telephone systems..... 10
Under Section 88: For authority to increase the charges for telephone service..... 22
Under Section 93: For authority to expend a portion of the moneys set aside for depreciation upon new construction or extensions..... 9
Under Section 94: For authority to issue stock and bonds..... 3
Under Section 107: Complaint as to breach of agreement..... 1

Total number of applications..... 234

The Board or its Supervisor of Telephone Systems during the year visited seventy-six different points in the Province in connection with the foregoing applications.

The continued policy of the Board in endeavouring to secure an amicable settlement of matters in dispute between the Applicant and Respondent has, with the assistance of the Board's Supervisor, proved successful in the majority of such cases.

In addition to the applications and complaints referred to, a vast amount of correspondence relating to telephone matters has been dealt with by the Board's Supervisor, through the medium of which much information and assistance has been given to municipalities, companies and other persons, interested, and many difficulties that might otherwise have necessitated a formal application and public hearing have been satisfactorily adjusted.

A number of points were visited by the Board's Inspector of Telephone Service during the year for the purpose of investigating complaints made by subscribers, and upon his report and recommendation the Board has been enabled to secure considerable improvement in the telephone service furnished by the systems coming under his observation.

The number of telephone systems within the jurisdiction of Ontario of which the Board has record is six hundred and twenty, operating approximately 111,400 telephones and representing an investment of about $10,200,000.00

There are ten systems owned and operated by municipalities under the provisions of Part I of the Act, viz.: the cities of Fort William and Port Arthur, the Towns of Cochrane, Dryden, Fort Frances, Kenora and Rainy River, and the Townships of Alberton, Caledon and Hilliard.

One hundred and seventeen systems are now established and operating under Part II of the Act and furnishing service in two hundred and sixty-three towns, villages and townships.

Detailed statistics and other information relative to these systems will be found in the Appendix to this report entitled "Telephone Systems, 1928."

Francis Dagger,

Supervisor of Telephone Systems.

APPENDIX

Procedure File 1848

In the matter of the application by the Hydro-Electric Power Commission, under 7 Edw. VII, Chapter 19, and 10 Edw. VII, Chapter 11, to fix the compensation for lands at Chat's Rapids, Township Fitzroy, County Carleton, more particularly described in the Notice of Expropriation.

August 16th, 1927. Hearing, pursuant to appointment, 11 a.m. to 12 noon, for argument as to Board's jurisdiction to proceed by way of arbitration herein. Judgment reserved.

Procedure File 8890

In the matter of the application of The Halton Telephone Company, Limited, for authority to increase its charges for service from $15.00 to $18.00 per annum.

March 2nd. Hearing, pursuant to appointment, 10.30 to 11.45 a.m., Court House, Milton. (Chairman authorized under sec. 9, Chapter 186, R.S.O.)
March 14th. Chairman's Report filed.
March 14th. Order.

Report

The undersigned having heard the evidence of all parties relative to this application, recommends that the annexed Order be adopted as the Order of the Board.

(Sgd.) C. R. McKeown,
Chairman.

Toronto, March 14th, 1927.

March 14th, 1927.

Order

Upon the application of the above-named Applicant, upon reading the Report of Charles R. McKeown, Esquire, K.C., Chairman of the Board, who heard the evidence adduced on behalf of all parties, Statements of Assets and Liabilities, Receipts and Disbursements and other material filed.

The Board orders that, subject to the several conditions prescribed in this Order, the Applicant, The Halton Telephone Company, Limited, be authorized to charge $18.00 per annum for Rural Party Line Service, to take effect as from April 1st, 1927.

The Board further orders:

1. That for the purpose of providing a fund to meet the cost of the renewal of its plant and equipment, the Applicant shall on December 31st, 1927, and each year thereafter, set aside out of its earnings a sum equal to not less than five per cent. of the total value of the plant and equipment used in the Applicant's business on December 31st in each year. The fund so provided shall, unless otherwise authorized by the Board, be applied exclusively to the cost of renewing such portion of the said plant and equipment as may from time to time be rendered necessary by depreciation or obsolescence and after deducting there-

from such amounts as may have been so expended in any one year the balance remaining shall be deposited in a chartered bank at interest, and the money so deposited may, with the approval of the Board, be invested in interest-bearing securities, and all interest accruing from any portion of the depreciation fund so deposited or invested shall from time to time be carried to the credit of the said fund.

2. That the Applicant shall on or before the fifteenth day of January in each year furnish the Board with a Report setting forth:

(a) The total amount standing at the credit of the Depreciation Fund on the 31st day of December in the preceding year.

(b) The amount of such fund which has been used in the purchase of securities.

(c) The names and values of the securities so purchased.

(d) A certified statement from the bank in which the moneys set aside as a reserve for depreciation have been deposited showing the amount standing at the credit of such reserve on the 31st day of December in the preceding year.

3. That the Applicant shall keep separate records of all expenditures upon the construction, operation, maintenance and renewal of its plant and equipment, and shall each year furnish its shareholders with an Annual Report and Balance Sheet in the form approved of by this Board, as set forth on pages 156 to 159 of "Telephone Systems, 1923," or in such form as may hereafter be prescribed by the Board.

And the Board makes no order for costs, save and except that the Applicant shall pay $10.00 for the Law Stamps required for this Order.

(Sgd.) C. R. McKeown,
(Seal) *Chairman.*

Procedure File 9562

In the matter of an application by the Corporation of the Township of York, for determination of the proportion of Local Improvement charges payable to the said Corporation by the Township of North York.

May 23rd. Subpoena issued to Messrs. Urquhart & Co. (Solicitors for Township of North York).

June 13th. Hearing fixed for to-day, adjourned *sine die* on Consent.

Nov. 9th. Hearing continued, 11 a.m. to 3.30 p.m. Hearing concluded. Judgment reserved.

Dec. 12th. Award and Reasons therefor (dated December 2nd, 1927) issued.

AWARD

To All To Whom These Presents Shall Come: Greeting

Whereas, pursuant to the Ontario Statute 12-13 Geo. V, Chap. 140, the northern part of the Township of York was on the 19th day of July, 1922, separated therefrom and became incorporated as the Township of North York;

And whereas by Section 4 of the said statute it is provided that if the Corporations of the Township of York and the Township of North York cannot agree as to the proportionate part of debts for local improvement works to be paid by each Corporation application may be made to The Ontario Railway and Municipal Board to adjust such payments;

And whereas in pursuance of Section 4 of the said statute 12 and 13 Geo. V, Chap. 140, the said Corporations having failed to agree as to the proportionate parts of said debts to be borne by each municipality, application was made to The Ontario Railway and Municipal Board;

Now the said The Ontario Railway and Municipal Board having taken upon itself the burden of the arbitration, and undertaken to discharge the duty imposed upon it by said Section 4 of the said Act, and after hearing the evidence adduced and what was alleged by counsel for the said respective corporations:

(1) The Board finds, orders and directs that the Corporation of the Township of North York shall pay and discharge all debts due or owing in respect of the Corporation's share of said local improvement works lying wholly within the boundaries of the said Township of North York, and shall indemnify the Corporation of the Township of York from any payment or liability in connection therewith, and that the said Corporation of the Township of North York shall be released from any liability for the payment of any debts incurred for local improvement works lying wholly without the present boundaries of the said Township of North York;

(2) That the Corporation of the Township of York shall pay and discharge all debts due or owing in respect of the Corporation's share of the said local improvement works lying wholly within the boundaries of the said Township of York, and shall indemnify the Corporation of the Township of North York from any payment or liability in connection therewith, and that the said Corporation of the Township of York shall be released from any liability for the payment of any debts incurred for local improvement works lying wholly within the present boundaries of the Township of North York;

(3) That the said adjustment shall be calculated as, from and after the date of severance, namely, the 19th day of July, 1922.

In witness whereof the Chairman, the Vice-Chairman and the Commissioner of the said The Ontario Railway and Municipal Board, being the members thereof, have hereunto set their hands and caused to be affixed hereto the seal of the said Board this 2nd day of December, A.D. 1927, at the City of Toronto, in the Province of Ontario.

(Sgd.) C. R. McKeown,
Chairman.

(Sgd.) A. B. Ingram,
Vice-Chairman.

(Seal)

(Sgd.) J. A. Ellis,
Commissioner.

Toronto, December 2nd, 1927.

REASONS FOR AWARD

Pursuant to the Ontario Statute 12 and 13 George V, Chap. 140, the northern part of the Township of York was on the 19th of July, 1922, separated therefrom, and became incorporated as the Township of North York. Previous to the said separation the said Township of York had incurred certain debts for Local Improvement works, and after the severance it became necessary to adjust as between the two Townships the proportionate part of said debts to be borne by each Township. The two Townships having failed to agree, application to make the required adjustment is made to this Board under Section 4 of the said Act.

At the time of the severance of the two Townships there had been several Local Improvement By-laws passed, and debts had been incurred and debentures issued by the Township of York, amounting to $203,383.75 or thereabouts.

Of these several Local Improvements works three, namely, those covered by By-laws Nos. 5686, 6581 and 6591 are wholly within the territory now known as the Township of North York, and the remainder of the works are wholly within the territory now known as the Township of York, none of the works being partially in one Township and partially in the other.

The assessment before the severance of that part of the Township of York which now forms the Township of North York was 22.92 per cent. of the assessment of the whole Township of York, and the contention of Mr. Spence as counsel for the Township of York is that in the adjustment of the corporation's share of the whole indebtedness as it existed at the time of the severance 22.92 per cent. thereof should be paid by the said Township of North York.

Had there been no legislation on this question the argument of Mr. Spence might have had greater weight, but the Legislature of Ontario has passed on a part at least of the matters under consideration herein, and by Section 40, subsection (3) has enacted as follows:

> "(3) Where the land specially assessed lies wholly within such new or other municipality, the Corporation thereof shall be liable for the entire debt in respect of such work or service, etc."

This enactment, whether equitable or otherwise, as it applies to the matters now under consideration, declares that as to debts incurred for the works carried on under By-laws Nos. 5686, 6581 and 6591, in connection with which "the land specially assessed lies wholly within" the Township of North York, the "entire debt," and this includes the Corporation's share, shall be paid by the Township of North York. If therefore the Township of North York is required to pay the "whole" indebtedness in connection with works lying wholly within its borders it could not in fairness be expected to pay, in addition thereto, a portion of the indebtedness incurred for works lying wholly without its borders.

Evidence was offered as to the benefits accruing to certain parts of the Township of North York from works situate wholly within the boundaries of the Township of York, but the Board is unable to find that the Township of North York has derived or is deriving any material benefit from any Local Improvement works lying within the boundaries of the Township of York.

1. It is therefore the opinion of the Board that the Corporation of the Township of North York should pay and discharge all debts due or owing in respect of the Corporation's share of such Local Improvement works as lie wholly within the boundaries of the said Township of North York, and should

indemnify the Corporation of the Township of York from any payment or liability in connection therewith, and that the said Corporation of the Township of North York shall be released from any liability for the payment of any debts incurred for Local Improvement works lying wholly without the present boundaries of the said Township of North York.

2. That the Corporation of the Township of York should pay and discharge all debts due or owing in respect of the Corporation's share of such Local Improvement works as lie wholly within the boundaries of the said Township of York, and should indemnify the Corporation of the Township of North York from any payment or liability in connection therewith, and that the said Corporation of the Township of York shall be released from any liability for the payment of any debts incurred for Local Improvement works lying wholly within the present boundaries of the Township of North York.

3. This adjustment in no way to affect the purchasers of debentures issued by the Corporation of the Township of York, and to be calculated from and after the date of severance, namely, the 19th day of July, 1922.

(Sgd.) C. R. McKeown,
Chairman.

Dated at Toronto,
the 21st day of November, A.D. 1927.

Procedure File A-78

In the matter of Chapter 86, section 14 (4) of Ontario Statutes, 1925, and
In the matter of the expropriation, by the Township of Etobicoke, of certain lands of James W. Orr, under the said Township's By-law No. 1642—to widen the Lake Shore Road.

January 5th. Hearing, pursuant to appointment, 11 a.m. to 4.30 p.m., at the Board's Chambers. Adjourned to Tuesday, February 1st, 1927, at 11 a.m.

Februrary 1st. Hearing continued, 11 a.m. to 12.45 p.m. Application dismissed. Whoever takes out Order will require to pay Board's tariff fee in Law Stamps.

Procedure File A-153. P. 520

Application by the Township of Etobicoke, under "The Township of Etobicoke Act, 1925,"' being Chapter 86, Ontario Statutes (15 Geo. V), Section 14, for an Order apportioning the cost of widening the Lake Shore Road within the said Township, as covered by its Construction By-law No. 1642.

May 11th. Engineer's Report and blueprint plan of areas suggested, filed by Township of Etobicoke.

May 31st. Hearing, pursuant to appointment, 11 to 11.30 a.m. Mr. Steele (Solicitor for Township) states that Ontario Department of Highways has agreed to pay twenty-five per cent. of the total cost of the work (to be credited to the area's share of the cost); sixty per cent. to be paid by abutting owners. Application granted—Applicant's Solicitor to draft Order.

June 11th. Draft Order filed.

June 13th. Order.

May 31st, 1927.

ORDER

Upon the application of the Municipal Corporation of the Township of Etobicoke, and upon reading the application herein, the Engineer's Report and the Affidavit of Stephen Barratt as to service and publication of notice, and upon hearing Counsel for the applicant and those objecting to the proposed division of costs.

This Board doth order that sixty per cent. of the cost of widening the Lake Shore Road on the south side from the east side of Teake Avenue, Plan 1545, to the west boundary of Plan M-9, Long Branch be assessed against and paid by the lands and the owners thereof abutting directly upon the work on the south side of the road; and that the balance of the cost shall be paid by the applicant Municipal Corporation and levied by a special rate on all the rateable property in the area hereinafter defined.

The Board further orders that any amount received by the applicant from the Department of Public Highways of Ontario on account of the said work be credited to the amount payable by the Corporation and deducted from the amount to be specially assessed against the area hereinafter described.

This Board doth further order that the said amounts both of the owner's portion and the Corporation's portion be raised by special assessment over a period of twenty years.

The Board hereby sets apart and defines the Area described in Schedule "A" hereto annexed as the Area to be specially assessed for the Corporation's portion.

(Sgd.) C. R. McKEOWN,
(Seal) *Chairman.*

SCHEDULE "A"

All and singular that certain parcel or tract of land and premises situate, lying and being in the Township of Etobicoke, in the County of York, and being more particularly described as follows:

Commencing at a point where the western boundary of Township Lot 9, Concession 1, fronting the Lake is intersected by the north street line of the Lake Shore Road; thence northerly along the said western boundary to the southern boundary of the C.N.R. right-of-way; thence northeasterly along the said boundary of the right-of-way to the west street line of Lilac Avenue; thence southerly along the said street line and its production southerly to the south street line of the Lake Shore Road; thence westerly along the last mentioned street line to the west street line of Teake Avenue; thence southerly along the west street line of Teake Avenue and its production to the south street line of Lake Promenade; thence easterly along said street line to a point where it intersects the east boundary of Lot 3, Plan 1545; thence southerly along said eastern boundary of Lot 3, to the Shore Line of Lake Ontario; thence westerly along the shore line of Lake Ontario, to a point on the west boundary of Plan M-9; thence northerly along the western boundary of Plan M-9 to the south street line of the Lake Shore Road; thence northerly to the point of commencement comprising in all approximately three hundred acres.

PROCEDURE FILE A-317

Application by McKittrick Properties, Ltd., for an amendment to the Board's Order of January 26th, 1914, respecting annexation to the City of Hamilton of part of the Township of Barton—(Parts Lots 19, 20 and 21, First and Second Concessions, and part Lot 21, Third Concession) and part Township of Ancaster (part Lot 57, Concession I).

Jan. 18th. Draft Order filed.

Jan. 18th. Order (dated 16th December, 1926) issued.

Oct. 19th. Copy of Certificate of Appellate Division, that Board had and has jurisdiction to amend Paragraph 6 of the Board's Order of 26th January, 1914, filed.

Nov. 11th. Order (amending said paragraph 6), issued.

December 16th, 1926.

ORDER

In the matter of a proceeding before The Ontario Railway and Municipal Board; and

In the matter of the application of McKittrick Properties, Limited, and of Frank E. Roberts, Trustee of the property of McKittrick Properties, Limited, a bankrupt, for an Order amending the Order of annexation to the City of Hamilton of parts of Lots Nos. 19, 20 and 21 in the First and Second Concessions, and part of Lot No. 21 in the Third Concession of the Township of Barton, County of Wentworth, and part of Lot No. 57 in the First Concession of the Township of Ancaster, in the said County of Wentworth, commonly known as the Gore of Ancaster, which said Order is dated January 26th, 1914; and for an Order amending the further Order, dated April 5th, 1921, whereby the said Order, dated January 26th, 1914, was amended; and for an Order amending a further Order, dated September 18th, 1922, whereby the said Order, dated January 26th, 1914, was amended.

Upon hearing counsel for the above-named applicant in the presence of F. R. Waddell, Esquire, K.C., Counsel for the City of Hamilton; F. R. Martin, Esquire, Counsel for certain ratepayers in East Hamilton; J. L. Counsell, Esquire, K.C., Counsel for Westdale Ratepayers' Association; F. R. Murgatroyd, Esquire, and J. R. Rolph, Esquire, Counsel for certain ratepayers; W. F. Schwenger, Esquire, Counsel for W. O. Sealy, and Mr. Robinson, Counsel for Henry Durk, on the 19th October, 1926, and on the 1st November, 1926, in the presence of the said F. R. Waddell, Esquire, K.C.; J. L. Counsell, Esquire, K.C., and F. S. Washington, Esquire, K.C., Counsel for east end ratepayers; upon hearing read the application, the Order of this Board, dated 26th January, 1926, dismissing the application for want of jurisdiction, the Order of the Appellate Division of the Supreme Court of Ontario, dated 23rd February, 1926, reversing the Order of the Board and upon hearing what was alleged by Counsel aforesaid, this Board was pleased to direct this application to stand over for judgment and the same coming on this day for judgment; this Board does Order and direct as follows:

1. This Board is not satisfied that it has the legal authority to grant relief that the Board believe the said lands (described in paragraph "6" of the Order of the Board of the 26th January, 1914, as amended by section 1, subsection (2),

paragraph (d) of the Act respecting the City of Hamilton, Statutes of Ontario, 8 Geo. V (1918), Chapter 63, page 383), and the said McKittrick Properties, Limited, are entitled to and regrets that it cannot see its way clear to amend said paragraph "6" so as to provide that the said lands and the Company are thereby relieved from any liability for further payments either of principal or interest towards the cost of the said McKittrick Bridge or its approaches; and that if this Board had such legal authority it would dispense with such payments falling due on and after the 1st day of Jnuary, 1927; and the Board orders that the said application, in other respects, be and the same is hereby dismissed.

2. Save as directed by the Appellate Division of the Supreme Court of Ontario, there will be no Order as to costs, except that the applicant shall pay $45.00 for Law Stamps, the Board's tariff fee herein.

(Sgd.) A. B. Ingram,
(Seal) *Vice-Chairman.*

November 11th, 1927.

Order

Upon hearing Counsel for the above-named applicant and for the City of Hamilton, upon reading the Order of this Board, dated the 16th December, 1926, and the Certificate of the Appellate Division of the Supreme Court of Ontario, dated 21st February, 1927, filed;

1. This Board doth order that Paragraph 6 of the above-mentioned Order of this Board, dated 26th January, 1914, as heretofore amended, be and it is hereby further amended by adding to the said paragraph numbered 6 after the end thereof an additional clause in the following words, that is to say:

> "Without any prejudice to anything done under this paragraph up to the date hereof, the said lands in this paragraph hereinbefore described, and the said McKittrick Properties, Limited, and Frank E. Roberts, Trustee of the property of McKittrick Properties, Limited, a bankrupt, are hereby relieved of any liability for further payments either of principal or interest towards the cost of the said McKittrick Bridge or its approaches falling due on and after the 1st January, 1927."

2. And the Board makes no Order as to costs, except that the applicant shall pay $5.00 for Law Stamps on this Order.

(Sgd.) A. B. Ingram,
(Seal) *Vice-Chairman*

Procedure File A-572

In the matter of sections 6 and 9 of "The Provincial Highway Act" (Chapter 16, Ontario Statutes, 1917, and

In the matter of Section 29 of "The Public Works Act" (Chapter 35, R.S.O. 1914), and

In the matter of the Claim of Alexander Jamieson for compensation for lands expropriated in the Township of Horton, County of Renfrew, being parts Lots 7 and 8, Concession III of said Township.

June 27th. Hearing, pursuant to appointment, 10 a.m. to 5 p.m., Council Chamber, Renfrew. Judgment reserved.

Feb. 2nd. Award and Reasons therefor issued.

February 2nd, 1927.

AWARD

TO ALL TO WHOM THESE PRESENTS SHALL COME:

The Ontario Railway and Municipal Board sends Greeting:

Whereas the Honourable, the Minister of Public Works and Highways did for and in the name of His Majesty enter upon, take and expropriate certain lands of the said Robert Alexander Jamieson, which he did deem necessary for the use of the Department of Public Highways, under "The Provincial Highway Act," which lands are set out and described in a plan and description of the same deposited in the proper registry office as required by the said "The Provincial Highway Act."

And whereas pursuant to the provisions of Section 29 of the said "The Ontario Public Works Act," the Honourable, the Minister of Public Works and Highways gave notice that he desired that the compensation to be made to the owner of the said lands should be determined by The Ontario Railway and Municipal Board;

Now the said The Ontario Railway and Municipal Board having taken upon itself the burden of the arbitration to fix such compensation as aforesaid, and having heard and duly considered all the allegations and evidence of the said respective parties of and concerning the said matters in difference, and so referred as aforesaid, doth make and publish this its award in writing of and concerning the said matters so referred to it, and doth hereby award and direct;

(1) That the Province of Ontario do pay to the said Robert Alexander Jamieson for lands taken (3¼ acres), $682.50;

(2) And the Board finds and awards that interest at the rate of five per cent. per annum on the said sum of $682.50 from the 7th day of October, 1925, until payment shall be paid by the Respondent to the Claimant;

(3) And the Board is pleased to make no order herein as to costs save and except that the Province shall pay the sum of $15.00 for Law Stamps, the Board's tariff fee herein.

In witness whereof the Members of The Ontario Railway and Municipal Board have hereto set their hands and caused to be affixed the seal of the said Board, this 2nd day of February, A.D. 1927, at the City of Toronto, in the Province of Ontario.

(Sgd.) C. R. McKEOWN,
Chairman.

(Sgd.) A. B. INGRAM,
Vice-Chairman.

(Sgd.) J. A. ELLIS,
Commissioner.

REASONS FOR AWARD

In the construction of a Provincial Highway through the Township of Horton, in the County of Renfrew, the Department of Public Highways of the Province of Ontario found it advisable to expropriate for that purpose three and a quarter acres of land, the property of one Robert Alexander Jamieson,

and as the purchase price of said land could not be agreed upon as between the parties this application is made by the Department to The Ontario Railway and Municipal Board under the provisions of the Act to ask that the Board as Arbitrators should fix the price payable therefor. The Claimant in his particulars of Claim filed asks:

(1) That he be allowed $500 per acre or in all $1,625 for the lands appropriated by the Department;

(2) That he may be granted such other relief as may be considered proper, and

(3) The costs of the action.

Robert Alexander Jamieson is the Claimant and the owner of Lot Number Seven and part of Lot Number Eight in the Third Concession of the said Township of Horton, and his buildings are constructed upon the said lots with the object of making use of what is known as the fourth line in the said Township of Horton, and his property reaches back to the Canadian National Railway, and the third line in the said Township. In constructing the Provincial Highway through the said Township, and approaching the Town of Renfrew, the Department found it necessary to make use of three and a quarter acres, the property of the said claimant immediately adjacent to the said railway track and almost at the rear end of the said property. The Claimant is the owner not only of the property lying between the railway track and the fourth line, but also of some sixteen acres of land on the northeast side of the railway track, and it was contended that the expropriation of the three and a quarter acres by the Department made the severance of the sixteen acres above mentioned from the other part of his farm a little more pronounced than it had been, and to some extent interfered with the use of the said sixteen acres for pasture land.

The Claimant purchased his farm of 250 acres in the year 1918 for $25,000, and his evidence is that the property is scarcely worth as much to-day, or in October, 1925, when expropriation proceedings were taken by the Department, as it was when he purchased it in 1918. The Claimant further says that of the 250 acres, 135 acres is what he would call good land, 25 acres is gravel land. 10 acres is pasture land, and 80 acres cheap or waste land. The land taken by the Department for highway purposes, he says, is the choice land of the farm and the weight of evidence was to the effect that this three and a quarter acres was as good as, and probably the best of, the 135 acres of good land. The Claimant further valuing his own land valued the 80 acres of waste land at $5.00 an acre, the 25 acres of gravel land at $50.00 an acre, and the 10 acres of pasture land at $50.00 an acre, making a total of $2,150 as his valuation of that part of his farm which is not included in the 135 acres of good land, leaving a valuation of $22,850 as his own valuation of the 135 acres of good land, and the above valuations include the buildings on the property, so that according to the evidence of the Claimant, the owner of the property, the average value of the 135 acres of good land would be almost $170 an acre.

Considerable evidence was produced to show the productive possibilities of the three and a quarter acres taken by the Department, and this varied from $27.00 to $52.00 actual profit per acre in accordance with the different crops which might be grown from year to year on this first-class land. The Board has taken into consideration the evidence adduced by the Claimant in this respect, but can hardly arrive at the conclusion that it would be justified in assuming that for the purpose of valuing the land taken, as above mentioned, it would be

justified in holding that the theoretical profit, or even the actual profit, made on one or two acres of first-class land, can be accepted as the basis upon which to arrive at a fair valuation in the present application.

However, the evidence offered by the Claimant in this respect has been taken into consideration as demonstrating the fact that the land taken for the road purposes was perhaps a portion of the best land on the Jamieson farm. There is a concensus of opinion as brought out by the evidence of all parties giving evidence for the Claimant that while there are certain advantages to his property in having the Provincial Highway run in the vicinity of his farm, these advantages are offset by the disadvantages in other respects, and that the Highway is therefore neither a benefit nor a detriment to the Jamieson property, so that in this respect there can be no claim allowed for damages and no claim is advanced.

In the face of the evidence of the Claimant himself as to the actual value of his farm, and although we should eliminate entirely all but the 135 acres of what is called good land, we cannot come to any other conclusion than that the figures given by the Claimant himself give a fair average valuation of his good land acreage. The Board, however, considers that inasmuch as this property is being taken by expropriation proceedings, and inasmuch as it is claimed, and not denied, to be probably the best three and a quarter acres on the farm, that it will be justified in awarding to the Claimant something more than the average price of his good land, and it is unanimously of the opinion that the Department of Public Highways should pay to the Claimant for the land expropriated $210 per acre, and five per cent. interest from the 7th day of October, 1925, being the date of expropriation, until payment, and the Board therefore awards accordingly.

And the Board, in view of the evidence adduced and of the offer of compensation to the Claimant, will make no award as to costs excepting that the said Department shall pay the sum of $15.00 for Law Stamp, the Board's tariff fee herein.

(Sgd.) C. R. McKeown,
Chairman.

(Sgd.) A. B. Ingram,
Vice-Chairman.

(Sgd.) J. A. Ellis,
Commissioner.

Dated at Toronto,
the 2nd day of February, A.D. 1927.

Procedure File A-636

(See also P.F.F. A-683-4)

In the matter of the application of the Corporation of the Town of Riverside, under section 20 of "The Consolidated Essex Border Utilities Act, 1921," and amendments, for a reapportionment of the cost of the Filtration Plant constructed by The Essex Border Utilities Commission among the Corporations liable therefor.

Jan. 20th. Hearing, pursuant to appointment, 10 a.m. to 4 p.m., at the Council Chamber, City Hall, Windsor. Judgment as per settlement by Engineers. (See Reporter's Notes.)

Jan. 26th. Approved draft Order filed.

Jan. 29th. Order issued.

January 20th, 1927.

ORDER

Upon the several applications of the Municipal Corporations of the Township of Sandwich West, the Town of Riverside and the Town of Walkerville made this day under section twenty (20) of "The Consolidated Essex Border Utilities Act, 1921," for a reapportionment of the capital cost of the Filtration Plant constructed under By-laws Numbered Thirty-four (34) and Fifty-two (52) of the Essex Border Utilities Commission, upon reading the proceedings filed, and upon hearing evidence adduced on behalf of the several municipal corporations affected by the said applications, and upon hearing Counsel for the said Commission and the Corporations of the City of Windsor, the Towns of Walkerville, of Ford City, of Sandwich, of Riverside, of LaSalle, and of Ojibway, and for the Township of Sandwich West, and the Counsel for the said Parties affected except the Corporation of the Township of Sandwich West consenting thereto:

1. This Board doth order that the apportionment of the sum of Seven Hundred and Sixty-five Thousand Dollars ($765,000.00), being part of the capital cost of the construction of the Filtration Plant originally apportioned under the provisions of By-law Number Thirty-four (34) of The Essex Border Utilities Commission, be varied and that as varied the share of each Municipal Corporation and the annual amount to be levied shall be as set out opposite its name below:

	Capital Cost	Annual Amount
City of Windsor	$459,306 00	$32,480 39
Town of Walkerville	84,226 50	5,956 18
Town of Sandwich	59,899 50	4,235 87
Town of Ford City	71,680 50	5,068 97
Town of Riverside	15,300 00	1,081 96
Town of Ojibway	32,971 50	2,331 62
Township of Sandwich West	32,895 00	2,326 21
Town of LaSalle	8,721 00	616 72
	$765,000 00	$54,097 92

2. This Board doth further order that the apportionment of the sum of Three Hundred and Seventy-five Thousand Dollars ($375,000.00), being part of the capital cost of the construction of the Filtration Plant originally apportioned under the provisions of By-law Number Fifty-two (52) of The Essex Border Utilities Commission, be varied and that as varied the share of each Municipal Corporation and the annual amount to be levied shall be as set out opposite its name below:

	Capital Cost	Annual Amount
City of Windsor	$225,150 00	$15,491 53
Town of Walkerville	41,287 50	2,840 80
Town of Sandwich	29,362 50	2,020 30
Town of Ford City	35,137 50	2,417 65
Town of Riverside	7,500 00	516 04
Town of Ojibway	16,162 50	1,112 07
Township of Sandwich West	16,125 00	1,109 49
Town of LaSalle	4,275 00	294 14
	$375,000 00	$25,802 02

3. This Order shall come into force and effect forthwith.

4. This Board doth make no order as to costs except that the said Commission shall pay the sum of $35.00 in Law Stamps upon this Order.

(Sgd) C. R. McKeown,
(Seal) *Chairman.*

Procedure File A-650

In the matter of section 29 of "The Public Works Act" (chapter 35, R.S.O., 1912), and

In the matter of section 58 of "The Highway Improvement Act, 1926" (chapter 15), and

In the matter of claim of The Hamilton & Toronto Sewer Pipe Co. of Hamilton, for compensation for lands expropriated in the Townships of East and West Flamboro, County of Wentworth, being part of Lots 16, 17 and 25, Plan No. 15.

April 5th. Hearing, pursuant to appointment, 11 to 11.30 a.m., at the Board's Chambers. New claim to be filed and served; present claim to be taken off files (by consent). Board appoints May 16th, at 11 a.m., and all of that week for hearing herein. (See Reporter's Notes.)

April 6th. New claim filed.

Procedure File A-663

In the matter of By-law No. 14 of the Revised By-laws of 1910 of the Council of the Corporation of the City of Hamilton, and By-law No. 3343 to amend said By-law No. 14 to provide for the Weighing of Coal in the City of Hamilton, and

In the matter of section 401, subsections (11), (12), (13) and (14) of "The Municipal Act."

Jan. 6th. New By-law No. 3412 and draft Order filed. Order issued.

January 6th, 1927.

Order

Upon the application of the Corporation of the City of Hamilton, for the approval by the Board of By-law No. 14 of the Revised By-laws of 1910, as amended by By-law No. 3412, passed by the Council of said City Corporation on the 28th day of December, 1926, so far as the same require the weighing of coal, and the Board having appointed Thursday, the 9th day of September, 1926, for the hearing of this application at the Council Chamber, in the City Hall, in the City of Hamilton, upon hearing the evidence adduced by and on behalf of the Applicant and of the Coal Dealers of the City of Hamilton, and upon hearing what was alleged by Counsel for the Applicant, and Judgment having been reserved until this day:

1. The Board orders, under and in pursuance of subsection (13) of section 401 of "The Consolidated Municipal Act, 1922," that the said By-law No. 14 of the Revised By-laws of 1910, as amended by By-law No. 3412, passed by the said City Council on the 28th day of December, 1926, be and the same is hereby approved in so far as the Board has jurisdiction to approve thereof under the said subsection (13).

2. And the Board makes no order as to costs, except that the said City Corporation shall pay the sum of $15.00 in Law Stamps, being the Board's tariff fee on this Order.

(Sgd.) A. B. Ingram,
(Seal) *Vice-Chairman.*

PROCEDURE FILE A-674

In the matter of the petition of E. A. Coon, and others, under section 9 of "The Local Improvement Act," against the construction of a sanitary sewer on Sinclair Street, from Lot 36 to Bridge Street West, in the City of Belleville.

June 2nd. Hearing, pursuant to appointment, 1.00 to 2.30 p.m., Council Chamber, City Hall, Belleville. (Mr. Commissioner Ellis authorized under section 9, chapter 186, R.S.O.)

June 7th. Report of Mr. Commissioner Ellis filed and adopted.

REPORT

As authorized by the Board under section 9, chapter 186, R.S.O., 1914, I heard this application at the City of Belleville on the 2nd inst.

There are five property owners who it was proposed to assess for the proposed sewer. Of these the properties of Messrs. Coon, Parks and Panter are already drained into sewers on other streets. Another property owner, Symone, requires no sewer for the vacant lot for which he would be assessed, because he resides on the next lot which is already drained. The proposed sewer is therefore only to serve one property owned by Mr. Bennett.

The cost of the proposed sewer is estimated at $1,890, of which it was proposed that the City should pay $420, and the property owners $1,470. This would make a cost of $2.00 per foot frontage for each property to be assessed, and a rate of about 12½ cents per foot for thirty years.

The Bennett property is assessed for $1,300. It appears to me that under the circumstances the cost of the proposed sewer is out of all proportion to the benefit which will accrue to anyone. Apparently the only person benefitted would be Mr. Bennett. It was stated that there was water in his cellar, and the Medical Health Officer considers that the property should be drained. I quite agree with him in this. There is a sewer already built on Sinclair Street which runs up to Mr. Bennett's property. This sewer runs in the opposite direction from the proposed sewer, and the City Engineer stated that the levels were such that Bennett's cellar could not be drained into the existing sewer. He said however, that a drain could be laid from Bennett's house to the existing sewer at a cost of $50.00 which would take care of an inside closet, sink connection, etc. Possibly, too, measures could be taken in the way of concreting to prevent water from coming into Bennett's cellar. There is also a probability that Bennett could drain into an existing sewer on Dunbar Street which is parallel to Sinclair Street, but to do this it would be necessary for him to get a right-of-way through a lot on Dunbar Street owned by Mr. Parks, one of the property owners whom it was proposed to assess for the new sewer on Sinclair Street. It is doubtful, however, if this right-of-way could be secured.

Under all the circumstances I recommend that the petition against the work be granted, because I think every effort should be made to find some less expensive way of providing drainage for a property assessed at $1,300 than that proposed.

I also recommend that there be no costs.

June 7th, 1927.

(Sgd.) J. A. ELLIS,
Commissioner.

Adopted:

(Sgd.) C. R. MCKEOWN,
Chairman.

(Sgd.) A. B. INGRAM,
Vice-Chairman.

PROCEDURE FILE A-683

(See also P.F.F. A-636 and A-684)

In the matter of the application of the Corporation of the Town of Walkerville, . . . under section 20 of "The Essex Border Utilities Act, 1921," and amendments, for a reapportionment of the cost of the Filtration Plant constructed by The Essex Border Utilities Commission among the Corporations liable therefor.

Jan. 20th. Hearing, pursuant to appointment, 10 a.m. to 4 p.m., at the Council Chamber, City Hall, Windsor. Judgment as per settlement by Engineers. (See Reporter's Notes.)

Jan. 26th. Approved draft Order filed.

Jan. 29th. Order issued. (See P.F. A-636.)

PROCEDURE FILE A-684

(See also P.F.F. A-636 and A-683)

In the matter of the application of the Corporation of the Township of Sandwich West, . . . under section 20 of "The Essex Border Utilities Act, 1921," and amendments, for a reapportionment of the cost of the Filtration Plant constructed by The Essex Border Utilities Commission among the Corporations liable therefor.

Jan. 20th. Hearing, pursuant to appointment, 10 a.m. to 4 p.m., at the Council Chamber, City Hall, Windsor. Judgment as per settlement by Engineers. (See Reporter's Notes.)

Jan. 26th. Approved draft Order filed.

Jan. 29th. Order issued. (See P.F. A-636.)

PROCEDURE FILE A-685

In the matter of the petition of Mabel M. Scott (Administratrix of the Estate of Charles Scott) and others, under section 9 of "The Local Improvement Act," against the construction of a sheet asphalt pavement on Ouellette Avenue, from Erie Street to Shepherd Avenue, in the City of Windsor.

Feb. 17th. Approved draft Order filed.

Feb. 23rd. Order issued.

February 23rd, 1927.

ORDER

Upon the application of the above-named applicants and the Vice-Chairman of the Board, duly authorized under section 9, chapter 186, R.S.O., having, pursuant to appointment, on the 17th day of August, 1926, heard the evidence adduced and what was alleged by Counsel on behalf of the Applicants and the Corporation of the City of Windsor, and upon reading the Report of the Vice-Chairman of the Board on such hearing, which Report has been adopted as the basis of this Order, and the Board having, pursuant to appointment, on the 2nd day of November, 1926, heard and dismissed the appeal of the City of Windsor as to the Certificate of the City Clerk:

1. The Board orders that after the cost of the lighting fixtures is deducted from the total cost of the work that one-half of the cost of the said work in increasing the width of Ouellette Avenue pavement within the City limits to 50 feet shall be payable by and assessable against the owners of lands abutting upon the said work, and the remaining half of said cost shall be payable by

the Corporation of the City of Windsor and that any by-law hereafter passed by the Corporation of the City of Windsor under the said Local Act as to payment of said work shall provide that the owners' portion of the total cost shall be one-half of the whole cost and the Corporation's portion of said total cost shall be the other half of same.

2. And the Board further orders that of the total actual cost, $115,208.76, $50,889.25 shall be the owners' portion and $64,318.51 shall be the City's portion of said cost, which amount includes actual cost of lighting fixtures, $13,429.26; the City's portion of said cost to include $37,431.00 mentioned in notice given on behalf of the City under section 9 of said Act.

3. And the Board makes no order for costs save and except that the Respondent, the Corporation of the City of Windsor, shall pay $15.00 for Law Stamps required for this Order and the same may be included in the cost of the work.

(Sgd.) A. B. Ingram,
(Seal) *Vice-Chairman.*

Procedure File A-695

In the matter of the petition of Maud Lyons, M. W. Nesbitt and others, under section 9 of "The Local Improvement Act," against the construction by the City of Windsor of a 40-foot pavement on Pelissier Street, between Wyandotte and Park Streets, in the said City.

May 13th. Hearing, pursuant to appointment, 10 to 11 a.m., Council Chamber, City Hall, Windsor. Judgment reserved.

May 16th. Judgment delivered. (See letter of this date to E. C. Awry.) Board suggests City pass a by-law proportioning cost of work, 40 per cent. to be borne by City and 60 per cent. by property owners.

Procedure File A-742

In the matter of an application of the Board of Park Management of the City of Sarnia under subsection 6 of section 13 of "The Public Parks Act" for the approval of the setting aside for athletic purposes, or for the purposes of sport, exhibitions or other lawful amusements or entertainments, certain park lands containing seven and seven-tenths acres more or less, and being all and singular that certain parcel or tract of land and premises situate, lying and being in the Township of Sarnia, now in the Village of Point Edward, County of Lambton, and Province of Ontario, and being composed of part of Lot Twenty-three (23), Concession Seven (7), all of which is more particularly described in a Resolution passed by the said Board of Park Management on the 7th day of September, 1926.

Jan. 6th. Approved draft Order filed.

Jan. 6th. Order issued.

8th December, 1926.

Order

This application having come up for hearing on the 8th day of December, 1926, at the City of Sarnia, notice having been given as directed, pursuant to appointment, before Mr. A. B. Ingram, Esquire, Vice-Chairman of the Ontario Railway and Municipal Board, and Mr. J. A. Ellis, Esquire, Commissioner, in the presence of Counsel for the Applicant and for the Municipal Corporation of the Village of Point Edward, and upon hearing the evidence adduced and what was alleged by Counsel aforesaid:

1. This Board doth order that the Applicant be permitted under subsection 6 of section 13 of "The Public Parks Act" to set aside for athletic purposes or for the purposes of sport, exhibitions or other lawful amusements or entertainments the hereinafter described lands, namely:

All and singular that certain parcel or tract of land and premises situate, lying and being in the Township of Sarnia, now in the Village of Point Edward, County of Lambton, and Province of Ontario, and being composed of part of Lot Twenty-three (23), Concession Seven (7), containing by admeasurement seven and seven-tenths (7.7) acres, be the same more or less, which parcel may be more particularly described as follows: Commencing at the intersection of the easterly limit of Errol Road with the northerly limit of Exmouth Street; thence north twenty-five degrees fifty minutes east (N. 25° 50′) along the said easterly limit of Errol Road six hundred and fifteen and five-tenths feet (615.5′); thence easterly four hundred and eighty-four and five-tenths feet (484.5′), more or less, to a point in the northerly production of the westerly limit of St. Vincent Street, in the City of Sarnia, distant five hundred and forty-nine feet (549′) measured northerly from the northerly limit of Exmouth Street; thence south one degree fifty-nine minutes west (S. 1° 59′ W.) along the northerly production of the westerly limit of the said St. Vincent Street five hundred and forty-nine feet (549′) to a point in the northerly limit of Exmouth Street; thence north eighty-eight degrees one minute west (N. 88° 1′ W.) along the northerly limit of the said Exmouth Street seven hundred and thirty and two-tenths feet (730.2′) more or less to the place of beginning.

And this Board doth approve of the same.

And the Board makes no order as to costs, excepting that the Applicant shall pay the sum of Fifteen Dollars for Law Stamps, the Board's tariff fee on the Order herein.

(Sgd.) A. B. Ingram,
Vice-Chairman.

(Seal)

Procedure File A-779

Between:

The Northern Ontario Light & Power Co., Ltd.,
Appellant,

—and—

The Township of Coleman,
Respondent.

(Assessment Appeal)

Jan. 5th. Judgment delivered. Appeal allowed.

Jan. 25th. Approved draft Order filed.

Jan. 25th. Order issued.

April 8th. Appeal to Appellate Division dismissed with costs. (See "Globe" of April 9th, 1927. 32, O.W.N., 117, and 60 O.L.R., 405.)

Judgment

This is an appeal from the Order of His Honour Judge Hartman, dismissing the appeal of the said Company from the decision of the Court of Revision for the Township of Coleman confirming the business assessment of the said Company for the year 1926.

The Respondent also gave notice that it was its intention to bring the entire business assessment for 1926, as fixed by the assessor, to the attention of the Board for its consideration.

The assessment in question is as follows:

	Buildings	Business	Total
Cobalt Station, Assessment.....	$40,000 00	$10,000 00	$ 50,000 00
Cobalt Machinery, Assessment.....	80,000 00	48,000 00	128,000 00

There is no dispute as to the assessment under the heading "Buildings."

After hearing the evidence, upon reading the exhibits filed, and upon hearing what was alleged by Counsel for both parties, the Board finds that the Appellant is a company which develops electricity and transmits same for the purposes of light, heat and power. The Appellant also produces compressed air and transmits same for power purposes. The property assessed is a distributing station both for electricity for the purposes of light, heat and power and compressed air. What is to be dealt with in this case is the nature of the business or businesses carried on upon the whole of the premises which are assessed.

It was argued on behalf of the Respondent that the Appellant is a manufacturer, and assessable for 60 per cent. of the assessed value of the property for business purposes under clause (*d*) of subsection (1) of section 10 of "The Assessment Act." The Board cannot agree with this contention. It is well aware, and finds as a fact, that a necessary incident of the business of transmitting electricity for the purposes of light, heat and power is a distributing station or stations in which the electric voltage is stepped up or down.

The Board also finds that the chief or preponderating business carried on upon the premises in question is that of the transmission of electricity for the purposes of light, heat and power. Under subsection (3) of section 10 of the Act the business assessment is therefore to be determined by reference to the assessed value of the whole of the premises under one only of the clauses of subsection (1). Clause (*k*) of such subsection applies to the business of transmitting electricity for the purposes of light, heat and power, and the business assessment under that clause is on a basis of 25 per cent. of the assessed value exclusive of machinery, plant or appliances.

The appeal will therefore be allowed, and the assessment of $48,000 for business struck off the Assessment Roll. In the Roll, machinery is to be assessed as part of the buildings. The Roll should therefore be corrected as follows:

Buildings	Business	Total
$120,000	$10,000	$130,000

There will be no costs except that the Respondent will pay $15.00, the Board's fee for Law Stamps to be affixed to the Order.

(Sgd.) A. B. Ingram,
Vice-Chairman.

I agree.

(Sgd.) J. A. Ellis,
Commissioner.

Dated at Toronto,
the 5th day of January, A.D. 1927.

January 5th, 1927.

ORDER

Upon hearing Counsel for the Northern Ontario Light and Power Company, Limited, the above-named Applicant in the presence of Counsel for the Corporation of the Township of Coleman, upon hearing read the application of The Northern Ontario Light and Power Company, Limited, after hearing the evidence, upon reading the exhibits filed and upon hearing what was alleged by Counsel for both parties:

1. It is ordered that the said appeal be and the same is hereby allowed and that the assessment of $48,000 against the Appellant for business assessment be struck off the assessment roll for the year 1926.

2. It is further ordered that the amount of $80,000 entered in the said roll as assessment for machinery be struck out and that the same be added to and form part of the assessment for buildings which shall be increased to the sum of $120,000.

3. And the Board makes no Order as to costs except that the Respondent shall pay $15.00 for Law Stamps, the Board's tariff fee herein.

(Sgd.) A. B. INGRAM,
(Seal) *Vice-Chairman.*

PROCEDURE FILE A-805

In the matter of the application of the Corporation of the City of North Bay, under section 44 of "The Consolidated Municipal Act, 1922," for a division of the said City into Wards.

Oct. 11th. Proof that no objections filed.
Oct. 14th. Order.

October 14th, 1927.

ORDER

Upon the application of the said Corporation, and upon reading the Statutory Declaration of William N. Snyder, Clerk of the said City, and public notice of the said application having been duly given as directed by the Board, and no objection having been filed in accordance with such notice:

The Board orders, under and in pursuance of the provisions of section 44 of "The Consolidated Municipal Act, 1922," that on, from and after the date of this Order the Corporation of the City of North Bay be and the same is hereby divided into Wards in accordance with the descriptions set forth in Schedule "A" hereto annexed.

And the Board makes no order as to costs save and except that the Applicant pay the sum of $10.00 for Law Stamps, the Board's tariff fee herein.

(Sgd.) C. R. MCKEOWN,
(Seal) *Chairman.*

Wards 1, 2, 3, 4, 5 of the City of North Bay

Summaries Descriptions

Ward No. 1.—All that portion of the City of North Bay lying west of Klock Avenue, north of Commercial Street, west of Third Avenue, south of Front Street and west of Douglas Street and bounded as follows:

On the southwest by Lake Nipissing from a point at the intersection where the centre line of Klock Avenue produced southerly intersects the shores of Lake Nipissing; thence in a northwesterly direction along the shore line of Lake Nipissing to a point where the westerly limits of the City intersect with said shore line; thence northerly to the northern boundary of the said City; thence easterly along the northerly boundary to the centre line of Douglas Street; thence southerly along the centre line of Douglas Street to the centre line of Front Street; thence easterly along the centre line of Front Street to the centre line of Third Avenue; thence southerly along the centre line of Third Avenue to the centre line of Commercial Street; thence westerly along the centre line of Commercial Street to the centre line of Klock Avenue; thence southerly along the centre line of Klock Avenue; and Klock Avenue produced to the point of beginning.

Ward No. 2.—All that portion of the City of North Bay lying between Klock Avenue, Commercial Street, Third Avenue, Ferguson Street, King Street and Wyld Street, bounded as follows:

On the southwest by Lake Nipissing from a point where the centre line of Wyld Street produced intersects the shore line of said Lake; thence northwesterly along the shore of Lake Nipissing to a point where the centre line of Klock Avenue produced intersects said shore line; thence northerly along the centre line of Klock Avenue to the point of intersection with the centre line of Commercial Street; thence easterly along the centre line of Commercial Street to the point of intersection with the centre line of Third Avenue; thence southeasterly along the centre line of Third Avenue to the point of intersection with the centre line of Ferguson Street; thence northeasterly along the centre line of Ferguson Street to the point of intersection with the centre line of King Street; thence southerly along the centre line of King Street to the point of intersection with the centre line of Wyld Street, and thence southwesterly along the centre line of Wyld Street to the point of intersection with the shore line of Lake Nipissing, the point of beginning.

Ward No. 3.—All that portion of the City of North Bay lying between Wyld Street, Third Avenue, John Street, Oak Street, Regina Street and Lake Nipissing, bounded as follows:

Commencing at the point of intersection of the centre line of Regina Street produced with the shore line of Lake Nipissing; thence northwesterly along the shore line of Lake Nipissing to the point of intersection of said shore line with the centre line of Wyld Street produced; thence northeasterly along the centre line of Wyld Street to its intersection with the centre line of Third Avenue; thence southeasterly along the centre line of Third Avenue to its intersection with the centre line of John Street; thence southwesterly along the centre line of John Street to its intersection with the centre line of Oak Street; thence northwesterly along the centre line of Oak Street to its intersection with the centre line of Regina Street, and thence southwesterly along the centre line of Regina Street to its intersection with the shore line of Lake Nipissing, the point of beginning.

Ward No. 4.—All that portion of the City of North Bay lying between Regina Street, Oak Street, John Street, Third Avenue, Wyld Street, King Street, Wyld Street, Aubrey Street, Fisher Street, Fraser Street produced to the easterly boundary of the City, Widdifield Town Line, Ferris Town Line produced, Judge Avenue and the shores of Lake Nipissing, bounded as follows:

Commencing at the point of intersection of the centre line of Regina Street produced with the line of Lake Nipissing; thence northeasterly along the centre line of Regina Street to the point of intersection with the centre line of Oak Street; thence southeasterly along the centre line of Oak Street to the point of intersection with the centre line of John Street; thence northeasterly along the centre line of John Street to the point of intersection with the centre line of Third Avenue; thence northwesterly along the centre line of Third Avenue to the point of intersection with the centre line of Wyld Street; thence northeasterly along the centre line of Wyld Street to the point of intersection with the centre line of King Street; thence northerly along the centre line of King Street to the point of intersection with the centre line of Wyld Street; thence easterly along the centre line of Wyld Street to the point of intersection with the centre line of Aubrey Street; thence southerly along the centre line of Aubrey Street to the point of intersection with the centre line of Fisher Street; thence northeasterly along the centre line of Fisher Street to the point of intersection with the centre line of Fraser Street; thence easterly along the centre line of Fraser Street produced to the easterly boundary of the City of North Bay; thence southerly along the boundary line between the City of North Bay and the Township of Widdifield to the boundary line between the Townships of Widdifield and West Ferris; thence southwesterly along the boundary between the Township of West Ferris and the City of North Bay to the point of intersection with the shore line of Lake Nipissing; and thence northwesterly along the shore line of Lake Nipissing to the intersection of the centre line of Regina Street produced, the point of beginning.

Ward No. 5.—All that portion of the City of North Bay lying between Douglas Street, Front Street, Third Avenue, Ferguson Street, King Street, Wyld Street, Aubrey Street, Fisher Street, Fraser Street produced, the easterly limits of the City of North Bay and the northerly limits of the City of North Bay, bounded as follows:

Commencing at the intersection of the centre line of Douglas Street with the northerly boundary of the City of North Bay; thence southerly along the centre line of Douglas Street to the point of intersection with the centre line of Front Street; thence easterly along the centre line of Front Street to the point of intersection with the centre line of Third Avenue, thence southerly along the centre line of Third Avenue to the point of intersection with the centre line of Commercial Street; thence southeasterly along the centre line of Third Avenue to the point of intersection with the centre line of Ferguson Street; thence northeasterly along the centre line of Ferguson Street to the point of intersection with the centre line of King Street; thence southerly along the centre line of King Street to the point of intersection with the centre line of Wyld Street; thence easterly along the centre line of Wyld Street to the point of intersection with the centre line of Aubrey Street; thence southerly along the centre line of Aubrey Street to the point of intersection with the centre line of Fisher Street; thence northeasterly along the centre line of Fisher Street to the point of intersection with the centre line of Fraser Street; thence easterly along the centre line of Fraser Street produced to the easterly boundary of the City of North Bay; thence northerly along the easterly boundary line between the City of North Bay and the Township of Widdifield to the northerly boundary of the City of North Bay, and thence westerly along the northerly boundary line between the City of North Bay and the Township of Widdifield to the centre line of Douglas Street, the point of beginning.

PROCEDURE FILE A-830

Application by the Township of London, under section 399a of "The Consolidated Municipal Act, 1922," for approval of its proposed Restricted Area By-law, restricting both sides of Richmond Street (for a depth of 150 feet), from Huron Street to the River Thames, to detached private residences.

Mar. 18th. New By-law No. 916 filed.

April 14th. Petition of Fred Kohl and others, against the restriction, filed.

April 19th. Hearing, pursuant to appointment, 10 to 10.55 a.m., Court House, London. (Vice-Chairman authorized under section 9, chapter 186, R.S.O. Report by Vice-Chairman that By-law not in proper form, and application refused accordingly. (See P.F. A-1221.)

PROCEDURE FILE A-833

Between:

The Corporation of the City of Toronto,

Applicant,

—and—

The Toronto Transportation Commission,

Respondent.

(Accidents on One-Man Cars)

Jan. 9th. Hearing continued, 11 to 11.15 a.m. Adjourned to Tuesday, Feb. 8th, 1927, at 11 a.m.

Feb. 4th. Hearing continued, 11 a.m. to 1.30 p.m. *Viva voce* judgment. Vice-Chairman at conclusion of hearing dismissing application. City to pay $45.00 Law Stamps. (See Reporter's Notes.)

PROCEDURE FILE A-839

Between:

H. Maisonville,

Appellant,

—and—

The Municipal Corporation of the Town of Ford City and Ford Motor Co. of Canada, Ltd.,

Respondents.

(Assessment Appeal)

(Income and Land)

Mar. 15th. Hearing continued, 10 to 11 a.m., Council Chamber, Ford City. Board ruled that incorporated companies not assessable on income. No change in realty assessment. Fixed machinery assessment fixed at $195,692.09. Assessment on income of $1,000.00 received from investments allowed. No costs allowed. Ford City to pay $30.00 Law Stamps. Order to be drawn by Solicitor for Ford City and submitted to Counsel for approval.

April 28th. Order settled and issued.

May 17th. Appeal dismissed by Appellate Division. (See "Globe" of May 18th, 1927.)

April 28th, 1927.

ORDER

Upon the application of Counsel for the Appellant by way of appeal from the Order or Judgment of His Honour John J. Coughlin, Senior Judge of the County Court of the County of Essex, upon hearing the evidence adduced and Counsel for all parties:

The Board orders and directs that this appeal be and the same is hereby dismissed except as hereinafter set forth.

The Board orders and directs that the fixed machinery used for the production or supply of motor power be assessed at the sum of $195,692.09, this amount having been agreed upon by all parties as being the value of such machinery, and that the same shall be assessed as part of the buildings and shall be liable for business assessment.

The Board further orders and directs that the Assessment Roll be amended accordingly.

And the Board makes no Order as to costs except that the Respondents, the said Corporation of Ford City, shall pay $30.00 for Law Stamps, the Board's tariff fee herein.

(Sgd.) A. B. INGRAM,
(Seal) *Vice-Chairman.*

PROCEDURE FILE A-861 (P.515)

Between:

The Municipal Corporation of the County of Carleton,
Applicant,

—and—

The Roman Catholic Episcopal Corporation of Ottawa,
Respondent.

(Arbitration)

Jan. 5th. Reply filed.

Jan. 11th. Hearing, pursuant to appointment, 10.30 a.m. to 5.50 p.m., Court House, Ottawa.

Jan. 12th. Hearing continued, 10.50 a.m. to 5 p.m. Written argument to be submitted.

Jan. 29th. Argument, on behalf of Applicant, filed.

Jan. 29th. Argument, on behalf of Respondent, filed.

Feb. 15th. Award and Reasons therefor issued.

AWARD

To all to whom these presents shall come:

The Ontario Railway and Municipal Board sends greeting:

Whereas under the provisions of certain By-laws and the following Statutes: "The Highways Act," "Ontario Public Works Act" and "The Municipal Act," certain parcels of lands, the property of the Claimant, were expropriated by the Applicant, the whole said to contain 8,449 square feet;

And whereas the Applicant gave notice that it desired the compensation for such lands to be fixed by the Ontario Railway and Municipal Board;

Now, the said the Ontario Railway and Municipal Board having taken upon itself the burden of the arbitration to fix such compensation as aforesaid, and having heard and duly considered all the allegations and evidence of the said the Municipal Corporation of the County of Carleton, and the said Claimant, the Roman Catholic Episcopal Corporation of Ottawa, the owner of the said lands, and all parties interested in the said lands appearing before the said Board concerning the said matters and things so referred to its arbitration as aforesaid, does hereby make and publish its findings and award as to all the said matters and things as follows:

1. The Board finds and awards the value of the lands expropriated by the Municipal Corporation of the County of Carleton, 8,449 square feet	$1,688 00
2. And the Board allows ten (10) per cent. on the amount of its above-mentioned award for the compulsory expropriation of the said property, amounting to	168 00
3. And the Board finds and awards for injurious affection of the land retained by the Claimant on the east side of Metcalfe Road	350 00
4. And the Board finds and awards for injurious affection of the land retained by the Claimant on the west side of the said road	500 00
5. And the Board finds and awards for the loss of twenty-two (22) trees destroyed	315 00
	$3,021 00

6. And the Board finds and awards that interest at the rate of five (5) per cent. per annum on $3,021.00, the amount of its said award, from the 2nd day of December, A.D. 1922, up to the time of payment, should be paid by the said Municipal Corporation of the County of Carleton to the persons entitled thereto.

7. And the Board finds and awards that the said owner shall be paid its costs of the arbitration by the said County, and the Board directs that all such costs be taxed by the Chief Taxing Officer at Toronto.

8. And the Board directs that $45.00, its fee for Law Stamps herein, be paid by the said County of Carleton.

In witness whereof the members of the Ontario Railway and Municipal Board have hereto set their hands and have caused to be affixed the Seal of the Board this 15th day of February, A.D. 1927, at the City of Toronto, in the Province of Ontario.

(Sgd.) A. B. Ingram,
Vice-Chairman.

(Sgd.) J. A. Ellis,
Commissioner.

(Seal)

Reasons for Award

In the matter of the application by the Corporation of the County of Carleton for determination of compensation to be paid to the Roman Catholic Episcopal Corporation of Ottawa for certain lands expropriated for widening the Metcalfe Road in the Township of Gloucester.

The work was done under the authority of certain By-laws of the County of Carleton, and under the provisions of "The Highways Act." "The Ontario Public Works Act," and "The Municipal Act." The Suburban Road Commission was

organized by Order-in-Council dated the 18th day of December, A.D. 1919, pursuant to the provisions of "The Ontario Highways Act of 1915." The road in question formerly was alleged to be a privately owned toll road, and it would appear to have been in a bad state of repair. The Metcalfe Road is known as a County Suburban Road, and is within the zone of the Ottawa Suburban Roads Commission.

The Roman Catholic Episcopal Corporation, the Claimant herein, claims $15,090.00 damages arising out of the forcible taking of the said property which may be set out and enumerated as follows:

(*a*) 8,449 square feet of land taken	$3,500 00
(*b*) 18 large maple trees	900 00
(*c*) Damage to property on each side of road	8,000 00
(*d*) Damage to church property on west side	1,300 00
(*e*) For forcible taking of land, 10 per cent	1,390 00

In addition to the above amounts interest on amount awarded, the costs of this reference, and such other relief as the Board may seem meet.

The Applicant herein asked that the claim of the Claimant be assessed at $1,767.35; out of this amount $500.00 was to be allowed for damage to the property, and the balance of $1,267.35 to cover the value of the land taken, and that interest thereon be allowed from October 30th, 1923, to February 23rd, 1924. Also that the costs of this reference be allowed the Applicant.

The Claimant owns Lots Nos. 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11 and part of Lot "A." All of this property except part of Lot "A" is situate on the west side of Metcalfe Road, and a portion of Lot "A," some four and a half acres with a frontage said to be about three hundred and eighty-five feet, is situate on the east side of Metcalfe Road. There is a solid brick house 32 feet x 28 feet with a kitchen in addition located on this east side property, and rented now at $20.00 per month, formerly at $23.00.

Fronting on the west side of the highway on this property there are two buildings, a Church and a Presbytery, and at the rear of Lot 6 there is a school. The strip of land expropriated on the west side is 422.40 feet in length by a width varying between 28 feet and 17.2 feet, and on the east side is a strip 161 feet in length by a width of 4.3 feet tapering down to a point, the whole said to contain 5,449 square feet, the latter number of square feet having been mutually agreed to as the correct quantity of land expropriated.

Metcalfe Road

The following tables of figures are taken from the plans and cross-sections filed, and their several headings indicate what the figures are intended to cover:

Station No.	Width of Old Road	Number of Feet Added	Width of New Road
18 x 00	47′	19′	66′
17 x 50	45′	21′	66′
17 x 00	47′	20′	67′
16 x 50	48′	19′	67′
16 x 00	51′	18′	69′
15 x 50	54′	17′	71′
15 x 00	57′	18′	75′
14 x 50	53′	21′	74′

Station	West Side						East Side		
	Elevation of old road	Elevation of new road	Difference between old road and new	Elevation of top of bank	Top of bank above old road	Top of bank above new road	Elevation of top of bank east side	Top of bank above old road	Top of bank above new road
18 x 00	249.12	245.41	3.71	252.3	3.18	6.89	252.6	3.48	7.19
17 x 50	246.50	243.30	3.20	251.3	4.80	8.00	252.3	5.80	9.00
17 x 00	244.41	240.81	3.60	247.9	3.49	7.09	250.3	5.89	9.49
16 x 50	242.30	239.00	3.30	245.8	3.50	6.80	248.2	5.90	9.20
16 x 00	239.81	236.85	2.96	245.8	5.99	8.95	248.9	9.09	12.05
15 x 50	237.30	234.60	2.70	242.9	5.60	8.30	243.8	6.50	9.20
15 x 00	234.64	231.80	2.84	235.2	0.56	3.40	242.4	7.76	10.60
14 x 50	232.40	229.70	2.70	231.0	1.40	1.30	233.6	1.20	3.90

HEIGHT OF BANK ABOVE NEW ROAD AT SECTIONS A, B, C, D, E, F, G, H, ON OTHER CROSS-SECTION SHEET, 50 FEET APART

Station	Road Level	East Bank	Height of Bank E.	West Bank	Height of Bank W.
A	248.29	254.33	6.04	253.73	5.44
B	246.14	253.53	7.39	253.10	7.39
C	244.17	252.74	8.57	252.07	7.90
D	241.93	251.46	9.53	248.90	6.97
E	239.99	250.07	10.08	247.32	7.33
F	239.85	250.00	10.15	250.58	10.73*
G	237.58	247.09	9.51	246.97	9.39
H	235.13	245.59	10.46	244.66	9.03

Note: x Means plus.
*Opposite front portal R.C. Church seems to correspond to Station 17 x 00.
These elevations are the actual ones given on this sheet.

Previous to widening the Metcalfe Road opposite the property of the Claimant there was quite a steep grade said to be from five to ten per cent. on a narrow roadway, muddy in wet weather and dusty in dry weather, whereas since the widening and construction of the asphalt macadam pavement 24 feet wide on a reduced grade averaging four and a half per cent., provision has been made to take care of the surface drainage by putting in a system of storm sewers or pipe drains on both sides of the road, all of which is said to have vastly improved the roadway at this point.

Payment of Work

Mr. Hay, the Engineer in charge, stated that if the work had been constructed under "The Local Improvement Act" and paid for by the owners, the cost of this work would be $10.30 per lineal foot, which would give the cost per foot frontage on each side $5.15, and if paid for in fifteen instalments the annual levy would be about fifty-four cents per foot frontage. The Claimant in this event would have been required to pay on a frontage on the west side of 403.7 feet and on the east side 384 feet, and the annual charge for fifteen years would have been $439.39. The work, however, is being paid for by the parties hereafter named in the following proportions: The County of Carleton, 20 per cent.; the City of Ottawa, 20 per cent., and the Province of Ontario, 60 per cent. (See Exhibit 13.)

Steps on West Side

Exhibit No. 12.—Photograph 12 taken in October, 1922, shows the steps leading to the Church and to the Presbytery from the rough board sidewalk which is said to have been elevated up the bank on an average of about three feet above the old road. Since the construction of the new road additional steps have been added in both cases in order to reach down to the board sidewalk now located within a few inches of the new road. None of these steps are satisfactory and will require to be replaced in some form or other. Exhibit No. 12 is made up of photos which show the embankment and steps and roadway in various views.

Steps on East Side

In Exhibit No. 12, Photos 18 and 19 show the steps that were in use in May, 1923, and also in October, 1926. The latter steps are still there. These are not satisfactory. The Board is of the opinion that new steps need not be located there in order to reach the house as a convenient entrance to the house could be made from the driveway. See Photo 20, and Exhibit No. 5.

Driveway on East Side

Exhibit No. 12.—Photo 20 is a close-up picture showing the approach to the house on the east side as it exists to-day on a 15 per cent. grade as graded by the Applicant. This grade should be reduced, thereby making it more easy and convenient for those who would require to use it. Besides an entrance to the house might be made from the driveway, thus doing away with the present unsatisfactory steps leading down to the highway from the other side of the house.

Land Value

In arriving at the value of the land expropriated, 8,449 square feet, the Board has carefully considered the evidence adduced herein, and is of opinion that the Claimant's valuation placed upon the land of $3,255.00 is too high, that the offer made by the Applicant of $1,267.35 is too low, and that the valuation placed upon the land by Mr. Fitzsimmons, a witness called by counsel for the Applicant, of $1,688.00, is the fairest amount to allow for the land taken, and we so decide.

Trees

The claim mentions eighteen large trees destroyed, $900.00. According to the evidence it would appear that there were four small trees not included in the claim. Counting these in addition would make the total number destroyed twenty-two. Photographs were filed showing trees located on the property in question. It is alleged that these soft maple trees were planted thirty-one years ago, eighteen of which were said to be large ones and four small ones. One witness said some of the largest trees were about ten inches in diameter. The evidence in regard to size and quality of the trees is indefinite, which makes it difficult for the Board to value them. However, after careful consideration, it places the value of the trees destroyed at $315.00, and the Board so finds.

East Side Property

In regard to the claim of $8,000.00 damages to the property on the east side, the evidence adduced indicates that only a narrow strip of land was expropriated therefrom, that the slope of the bank remains substantially the same, and that

practically no material was excavated from that side of the road. It was admitted, however, that the grade of the road was lowered three or four feet. The Board is of the opinion that $350.00 is a fair amount to allow for the damage done to this property.

Church Property, West Side

Referring to the damage to the Church property on the west side, $1,300.00, evidence was adduced in regard to the location of the Church and Presbytery to the old and new road line; it being contended by the Claimant that such expropriation interfered with the enlargement of the Church should the Claimant desire so to do.

It was asserted by the Claimant that the steps had been left in a defective condition and were inadequate. Also that it was necessary to erect a wall at the foot of the embankment to prevent erosion. The Applicant contended that there was ample ground left at the rear and side of the church for the enlargement of the church, but did not think such a policy would be a wise one as it was an old building. It was admitted, however, that the steps were inadequate. The Applicant disagreed with the Claimant's witness in regard to the necessity of erecting a wall at the foot of the embankment to prevent erosion, as since the construction of the work this had become less troublesome, and that the situation has been very much improved in this respect.

The Board after taking into account the various matters in evidence affecting this claim is of the opinion that $500.00 is a fair amount to allow for damages to this property.

The Board allows the Claimant ten (10) per cent. for compulsory taking of the land amounting to $168.80, together with interest at the rate of five per cent. on the amount awarded, $3,021.80, from the date of expropriation, the 2nd day of December, A.D. 1922, until the date of payment; both parties having agreed as to the date of expropriation.

The Claimant, the Roman Catholic Episcopal Corporation of Ottawa, is to be paid its costs by the Applicant on the basis of the High Court scale, such costs to be taxed by the Chief Taxing Officer at Toronto.

And the Board directs that $45.00, its fee for Law Stamps herein, be paid by the Applicant.

(Sgd.) A. B. Ingram,
Vice-Chairman.

(Sgd.) J. A. Ellis,
Commissioner.

Dated at Toronto,
this 15th day of February, A.D. 1927.

Procedure File A-863

Application by the City of Toronto, under section 399a of "The Consolidated Municipal Act, 1922," for approval of its By-law No. 11038, being a By-law to repeal By-laws Nos. 6109 and 9411 in so far as they prevent the conversion into an apartment house of the building on Austin Terrace known as "Casa Loma."

Jan. 6th. Hearing, pursuant to appointment, 11 to 11.15 a.m., at the Board's Chambers. Application granted. Order to be drawn by City Solicitor and submitted to Mr. J. R. Robinson for approval.

Jan. 14th. Approved draft Order filed.

Jan. 17th. Order issued.

January 6th, 1927.

ORDER

Upon the application of the City of Toronto, upon reading the material filed by C. M. Colquhoun, Esquire, Solicitor for the Applicant, and upon hearing the evidence adduced and what was alleged by Counsel for the Applicant:

The Board orders, under and in pursuance of section 399a of "The Consolidated Municipal Act, 1922," being chapter 72, Ontario Statutes, 1922, that By-law No. 11038 of the Corporation of the City of Toronto, intituled "No. 11038. A By-law to repeal By-laws Nos. 6109 and 9411 in so far as they prevent the conversion into an apartment house of the building on Austin Terrace known as 'Casa Loma,' " be and the same is hereby approved.

(Sgd.) A. B. INGRAM,
Vice-Chairman.

(Seal)

PROCEDURE FILE A-879

Between:

The Commissioners for the Telephone System of the Municipality of Wellesley.

Applicants,

—and—

Edward Kraehling,

Respondent.

To determine the validity of a special rate levied under "The Ontario Telephone Act" upon Lot 7, Concession 3, Township of Wilmot.

Feb. 19th. Hearing, pursuant, to appointment, 1.15 to 3.15 p.m., Town Hall, Elmira. Judgment reserved.

Mar. 12th. Judgment delivered. (Order incorporated in the Judgment.)

JUDGMENT

This is an application by the Commissioners for the Telephone System of the Municipality of Wellesley for an Order pursuant to section 33 of "The Ontario Telephone Act, 1918," to determine the validity of special rates levied in the years 1924 and 1925 for telephone service under the said Act upon the property of Edward Kraehling, situate at Lot 7, Concession 3, Township of Wilmot.

The Applicants were represented at the hearing by J. C. McKay, Secretary-Treasurer of the telephone system, and the Respondent by his Counsel, V. N. Hattin.

From the evidence adduced and other material filed it would appear that a petition was filed bearing what purported to be the original signature of the Respondent.

Under the terms of this petition, which constitutes a valid and binding contract under the Act, the person signing is bound to pay in addition to the cost of maintenance his share of the instalments of principal and interest levied upon the property of the subscribers each year for a term of ten years in repayment of the debenture debt incurred to meet the cost of establishing the system.

A similar petition and contract was signed by some 275 landowners in the Townships of Wellesley, Wilmot and North Easthope, and pursuant to these petitions the Municipality of Wellesley in 1920 established a telephone system in accordance with the provisions of Part II of "The Ontario Telephone Act, 1918," by the purchase of three telephone systems then being owned and operated by Dr. Glaister of Wellesley, Dr. McEachern of Linwood and Mrs. Heric of St. Clements, the total price paid for the three systems being Twenty-five Thousand Five Hundred and Ninety-five Dollars ($25,595.00).

At the time of their transfer to the municipality these systems were furnishing service to 467 subscribers, which number included the Respondent, and in order to ensure the repayment of the debt incurred the Applicants decided that telephone service would only be furnished to those landowners who signed the petition referred to herein.

Having been furnished with a petition bearing what purported to be the signature of "Edward Kraehling" the Applicants in good faith continued to furnish service to the Respondent, the charges for such service being levied upon his property in 1920, 1921, 1922 and 1923 and paid by him each year without protest or complaint.

In 1924 the Respondent having failed to make prompt payment for long distance tolls was in accordance with the rules of the system denied further long distance service by the central exchange operator until the amount in arrear was paid. At this time, Respondent told the manager of the central office to "take out the telephone if he could not give service" and was informed "he would have to see the Commissioners about that." At a later date the Respondent spoke to the lineman of the system about taking out the telephone and was again told "he would have to go to the Commissioners." The Respondent, however, did not at any time request the Commissioners or the Secretary of the System either verbally or in writing to discontinue the service, therefore the telephone was allowed to remain upon the premises of the Respondent and according to the evidence of the manager of the central office was used continuously by him and members of his family until August, 1926, when it was taken out upon the written request of his Solicitor.

No satisfactory evidence was submitted on behalf of the Applicants in proof of the fact that the Respondent himself signed the petition and contract. A witness, John Koehler, who testified that he canvassed Concession 3 of the Township of Wilmot with the petition, stated: "To my knowledge I got his signature but I would not swear it was himself. As far as I can recollect it was his 'missus.'" The original petition (filed as Exhibit 1) bears the signatures of ten landowners, the third signature from the top being "Edward Kraehling." Only the first signature, that of "Mrs. A. Hargott," is attested in the handwriting of the witness, "S. Hargott," the remaining signatures having only the mark (") in the column intended for the name of the witness. There is therefore only the evidence of the witness Koehler available, and this cannot be accepted as satisfactory proof that the Respondent himself signed the petition or that his wife (now deceased) did so with his knowledge or consent.

The evidence submitted on behalf of the Respondent substantiates in every essential particular the facts as herein stated. While he states that he instructed the members of his family not to use the telephone after the death of his wife in cross-examination he admits that "sometimes calls came from different people and they talked on the phone," also that he would occasionally telephone home and that he did not know whether any members of his family used it.

In view of the foregoing the Board finds and determines:

1. That the Respondent did not himself sign any petition and contract praying for the establishment of a telephone system by the Municipality of Wellesley and therefore he is not a subscriber to that system as defined in paragraph (g) of section 2 of "The Ontario Telephone Act, 1918."

2. That the Municipality of Wellesley cannot levy upon the property of the Respondent for payment of principal and interest and the cost of maintenance under the provisions of sections 29, 29*a* and 29*c* of the aforesaid Act.

3. That the Respondent failed to notify the proper authorities to discontinue furnishing him with service but on the contrary allowed the telephone to remain on the premises where it could be used by himself, the members of his family and others, and in fact it was so used up to August 12th, 1926.

4. That the Respondent received telephone service as a person not being a subscriber from January 1st, 1925, to August 12th, 1926, and in so far as any levy has been or may be made as provided in section 34 of "The Ontario Telephone Act, 1918," upon his property for payment for service covering the period herein stated such levy is valid and may be collected in the manner provided in the aforesaid section.

(Sgd.) C. R. McKeown,
Chairman.

(Seal)

Toronto, March 11th, 1927.

Procedure File A-889

In the matter of the petition of A. Best and others, under section 21 of "The Consolidated Municipal Act, 1922," for annexation to the Town of New Toronto of that part of the Township of Etobicoke lying immediately west of the said Town, south of the Lake Shore Road, east of the Ontario Hospital for the Insane and north of Lake Ontario, and known as "Jackson's Grove."

Mar. 3rd. Further material filed.

May 6th. Hearing, pursuant to appointment, 10 to 10.30 a.m., at the Board's Chambers. Application granted. Order to issue and take effect at once; adjustment as of 31st December, 1927. (See Reporter's Notes.)

Mar. 12th. Approved draft Order filed.

Mar. 12th. Order issued.

6th May, 1927.

Order

Upon the application of the above-named petitioners and upon reading the petition of the Applicants herein filed with the Board, and the resolution of the Council of the Corporation of the Town of New Toronto passed on the 10th day of January, 1927, declaring the expediency of such annexation, and upon hearing said petitioners and what was alleged by Counsel on behalf of the Corporations of the Town of New Toronto and the Township of Etobicoke, and public notice of the hearing having been given as directed by the Board:

This Board doth order and proclaim that the portion of the Township of Etobicoke, in the County of York, more particularly described as follows:

All and singular that certain parcel or tract of land and premises situate, lying and being in the Township of Etobicoke, and being composed of parts of Lots Four and Five in the broken front concession fronting Lake Ontario, including Plans 2216, 2242 and 2417, as registered in the Registry Office for the

East and West Riding of the County of York, commencing at a point in the southerly limit of the Lake Shore Road at the intersection with the westerly limit of a reserve strip as shown on Plan 1101, said westerly limit being also the line between the east and west half of said Township Lot Four in the broken front concession; thence southerly along said westerly limit of said reserve, two thousand and eighty-one feet (2,081′) more or less to the water's edge of Lake Ontario; thence westerly along said water's edge of said Lake following its various windings, Six hundred and eighty-two feet (682′) more or less to the intersection with a fence marking the easterly limit of the property now owned and occupied by the Province of Ontario as a Hospital for the Insane, being also the westerly limit of registered Plans 2242 and 2216; thence northerly along the said limit and its production Two thousand and fifty-eight feet (2,058′) more or less to the southerly boundary of the Town of New Toronto, said southerly boundary being the centre line of the Lake Shore Road as laid out in 1925 by the Toronto and Hamilton Highway Commission; thence easterly along the said southerly boundary of said Town Six hundred and eighty-two feet, six inches (682′ 6″) more or less to a point opposite the production northerly of the aforementioned easterly limit of the herein described land; thence southerly along the said production, Thirty-three feet (33′) to the place of beginning, be and the same is hereby annexed to the Town of New Toronto; and the said annexation shall take effect upon and subject to the following terms and conditions, namely:

1. That the taxes, assessments, school and other rates in respect of the lands in said territory shall for the year 1928 and thereafter be levied by the Corporation of the Town of New Toronto, and assessments for such purposes for the year 1928 may be made at any time during the year 1927.

2. The Board doth further order and proclaim that the Corporations of the Town of New Toronto and the Township of Etobicoke shall be entitled to an adjustment of assets and liabilities pursuant to section 38 of "The Consolidated Municipal Act, 1922," and the rights and claims of all parties affected by this Order shall be valued and adjusted in an equitable manner pursuant to the provisions of section 28 of "The Public Schools Act."

3. The said annexed territory shall form part of Ward 3 of the said Town of New Toronto.

4. This Order shall come into force on the 13th day of May, 1927.

(Sgd.) C. R. McKeown,
(Seal) *Chairman*

Procedure File A-895

Application under section 67 of "The Ontario Telephone Act, 1918," for approval of By-law No. 918 of the Township of London, granting the use of certain highways in the said Township to The East Middlesex Telephone Co., Ltd.

Feb. 18th. Hearing, pursuant to appointment, 10 a.m. to 12.30 p.m., Court House, London. Judgment reserved.

Mar. 14th. Order (Judgment embodied therein) issued.

14th March, 1927.

Order

Upon the application of the above-named Applicant, upon hearing the evidence adduced on behalf of the Applicant, the Municipal Corporation of the Township of London, the Commissioners for the Telephone System of the

Municipality of the Township of London and The Bell Telephone Company of Canada, and upon reading the said application and other material on file:

The Board orders that the application of the Applicant, The East Middlesex Telephone Company, Limited, for the approval of By-law No. 918 of the Municipal Corporation of the Township of London, be and the same is hereby dismissed.

And the Board further orders that in any by-law hereafter enacted by the Municipality of the Corporation of the Township of London granting to The East Middlesex Telephone Company, Limited, the right to use the highways of the said Municipality such right shall be limited to those portions of the highways enumerated hereunder, as follows:

On Concession II from Lots 1 to 6 inclusive.

On Concessions III, IV, V and VI from Lots 1 to 2 inclusive.

On Concessions VII and VIII from Lots 1 to 6 inclusive.

On Concessions IX and X from Lots 1 to 2 inclusive.

On Concessions XI, XII and XIII from Lots 1 to 8 and including the Gravel Road between Lots 8 and 9 for the purpose of serving subscribers whose premises are located on the east half of Lot 9.

And the Board makes no order for costs, save and except that the Applicant shall pay Ten Dollars for the Law Stamps required for this Order.

(Sgd.) C. R. McKeown,
(Seal) *Chairman.*

Procedure File A-909

Between:

M. Armstrong, *et al.*,

Applicants,

—and—

The Corporation of the City of Hamilton,

Respondent.

(For reconsideration of Board's Order of 26th March, 1918)

Jan. 8th. Application filed.
Jan. 13th. Amended application filed.
April 25th. Order settled.
April 26th. Order issued.

25th April, 1927.

Order

Upon the application of M. Armstrong and others, dated the 12th day of January, 1927, and the material on file with the Board, and upon hearing what was alleged by Counsel for the Corporation of the City of Hamilton and the Applicants:

The Board, in pursuance of said subsection 39*a* of section 399 of "The Consolidated Municipal Act, 1922," and of the provisions of section 1 of the Order of the Board, dated the 26th day of March, 1918, hereby orders and directs that the power granted to the Corporation of the City of Hamilton by said Order of the 26th March, 1918, to buy and store coal, wood and other fuel and sell the

same to dealers and residents of the City of Hamilton, shall be subject to the limitations and restrictions hereinafter set forth, and that the limitations and restrictions contained in the said Order of the 11th day of March, 1918, shall be deemed to be varied and amended to conform to the following:

1. That the Clerk or Treasurer of the City Corporation shall cause to be kept separate, accurate, detailed and itemized accounts and returns of all fuel purchased, the quantity thereof, the purchase price thereof, the bank discount or exchange in connection with the payment of the said purchase price, the freight and other expenses of transportation or importation of such fuel, the expense of unloading, transferring, storing, delivering and distributing the same, all proper charges for maintenance, depreciation, expense of vehicles, horses or other motive power, and all wages and incidental and overhead expense, and every factor properly to be included in the cost to the City Corporation of operating its fuel business for the said purpose of selling to dealers and residents. That the fuel shall be sold to such dealers and residents for cash only, and upon a strictly cash basis, at a price to cover all such cost, charges and expense except that the fuel supplied to Boards and Hospitals may be paid for monthly as in the usual course of business; and that the said Clerk shall cause to be kept separate accurate, detailed and itemized accounts of the stock of fuel on hand, and the total cost thereof and all sales and the net price realized, and such further details and particulars as may be ordered by the Board from time to time, and that the said Clerk shall file the annual statement, duly certified by the City Auditor, with the Bureau of Municipal Affairs, at the City of Toronto.

2. That should at any time any deficit arise from the buying, storing, or selling of such fuel from any cause whatsoever, the same shall be met by the said Corporation out of its current revenue derived from its current taxes.

3. That the said Corporation shall have power, subject to the approval of the Board, to make rules and regulations governing the purchase, sale and distribution of all such fuel.

4. And the Board makes no order as to costs except that the Applicant shall pay $15.00 for Law Stamps, the Board's tariff fee herein.

(Sgd.) A. B. Ingram,
Vice-Chairman.

(Seal)

Procedure File A-918

In the matter of the application of the Municipal Corporation of the Town of Ojibway, under section 20 of "The Consolidated Essex Border Utilities Act, 1921," and the amendments thereto, for a reapportionment of the cost of the Western Distribution Pipe Line of the Filtration Plant constructed by The Essex Border Utilities Commission, between the Corporations liable therefor.

Jan. 18th. Notice of application filed. (See also P.F.F. A-636, A-683 and A-684.)

Jan. 26th. Approved draft Order filed.

Jan. 29th. Order issued.

January 20th, 1927.

Order

Upon the application of the Municipal Corporation of the Town of Ojibway made this day under section twenty (20) of "The Consolidated Essex Border Utilities Act, 1921," for a reapportionment of the capital cost of the Western

Distribution Pipe Line of the Water Filtration System constructed under By-law numbered thirty-eight (38) of the Essex Border Utilities Commission, upon reading the proceedings filed and upon hearing Counsel on behalf of the Essex Border Utilities Commission and the several Corporations affected thereby, that is to say, the City of Windsor, the Towns of Sandwich, of Ojibway and of LaSalle and the Township of Sandwich West, and Counsel aforesaid consenting thereto:

1. This Board doth order that the apportionment of the sum of Three Hundred and Twenty-five Thousand Dollars ($325,000.00), the actual capital cost of the construction of the Western Distribution Pipe Line of the Water Filtration System constructed under By-law numbered thirty-eight (38) of the Essex Border Utilities Commission be varied and that as varied the share of each municipal corporation and the annual amount to be levied shall be as set out opposite its name below:

	Capital Cost	Annual Amount
City of Windsor	$44,050 00	$3,030 87
Town of Sandwich	47,078 00	3,239 22
Town of Ojibway	105,909 00	7,287 11
Town of LaSalle	55,417 00	3,812 99
Township of Sandwich West	72,546 00	4,991 56
	$325,000 00	$22,361 75

2. This Order shall come into force and effect forthwith.

3. This Board doth make no order as to costs except that the said Commission shall pay the sum of $15.00 Law Stamps upon this Order.

(Sgd.) C. R. McKeown,
(Seal) *Chairman.*

Procedure File A-921

In the matter of the petition of The Lady Minto Hospital at Cochrane and the Corporation of the Town of Cochrane, under section 21 of "The Consolidated Municipal Act, 1922," for annexation to the Town of Cochrane of part of the Township of Glackmeyer.

Jan. 19th. Petition, Resolution of Expediency and other material filed.

Jan. 19th. Petition granted. Petitioners' Solicitor to draft Order and have same approved by the Township.

Feb. 16th. Approved draft Order filed.

Feb. 16th. Order issued.

February 16th, 1927.

Order

In the matter of the application of the Town of Cochrane under section 21 of "The Consolidated Municipal Act, 1922," for the annexation to the Town of Cochrane, in the District of Cochrane, of that part of the Township of Glackmeyer being composed of:

(*a*) Part of Lot No. 21 in the Second Concession of said Township, containing by admeasurement 7.29 acres, said parcel being registered in the Land Titles Office at Cochrane, Ontario, as "Parcel 613, Lamarche and Glackmeyer,"

being the westerly portions of Parcels 109 and 473, Lamarche and Glackmeyer, as shown on plan of survey prepared by Sutcliffe and Neelands, Ontario Land Surveyors, and dated at New Liskeard, Ontario, May 23rd, 1917.

(*b*) Part of Lot No. 21 in the Second Concession of said Township, containing by admeasurement 5 acres, said parcel being registered in the Land Titles Office at Cochrane, Ontario, as "Parcel 612, Lamarche and Glackmeyer," being the easterly portions of Parcels 109 and 473, Lamarche and Glackmeyer, as shown on plan of survey prepared by Sutcliffe and Neelands, Ontario Land Surveyors, and dated at New Liskeard, Ontario, September 14th, 1915.

Upon the application of the Municipal Corporation of the Town of Cochrane and upon reading the Resolution of the Council of the said Municipal Corporation declaring the expediency of the said annexation, the Resolution of the Municipal Council of the Corporation of the Township of Glackmeyer consenting to said annexation, and the other material filed:

1. This Board doth order and proclaim that:

Firstly, all and singular those certain parcels or tracts of land and premises situate, lying and being in the Township of Glackmeyer, District of Cochrane, Province of Ontario, being composed of part of Lot No. 21, in the second concession of the said Township, containing by admeasurement 7.29 acres, said parcel being registered in the Land Titles Office at Cochrane, Ontario, as "Parcel 613, Lamarche and Glackmeyer," being the westerly portion of Parcels No. 109 and No. 473, Lamarche and Glackmeyer, as shown on plan of survey prepared by Sutcliffe and Neelands, Ontario Land Surveyors, and dated at New Liskeard, Ontario, May 23rd, 1917, said parcel being more particularly described as follows: Commencing at a point within the said Lot No. 21, distant 12.698 chains, measured west along the south limit of the lot from the southeast angle thereof, and 0.5 chains measured north from the south limit, said point being in the south limit of parcel No. 473, L. and G., which is the north limit of a Government road opened along the line between the first and second concessions of said Township; thence north, parallel to the east limit of said Lot No. 21, for a distance of 11.217 chains to a point in the north limit of Parcel No. 109, L. and G.; thence west, at right angles to the east limit of said Lot No. 21, for a distance of 6.499 chains to the northwest angle of the said parcel No. 109, L. and G.; thence south, parallel to the east limit of said Lot No. 21, for a distance of 11.223 chains to the southwest angle of Parcel No. 473, L. and G.; thence east, along the north limit of said Government road for a distance of 6.499 chains to the place of beginning; containing by admeasurement 7.29 acres; and

Secondly, all and singular that certain parcel or tract of land and premises, situate, lying and being in the Township of Glackmeyer, District of Cochrane, Province of Ontario, being composed of part of Lot 21, in the Second Concession of said Township, containing by admeasurement 5 acres, said parcel being registered in the Land Titles Office at Cochrane, Ontario, as "Parcel 612, Lamarche and Glackmeyer," being the easterly portions of Parcels 109 and 473, Lamarche and Glackmeyer, as shown on plan of survey prepared by Sutcliffe and Neelands, Ontario Land Surveyors, and dated at New Liskeard, Ontario, September 14th, 1915, said parcel being more particularly described as follows: Commencing at a point within the said Lot No. 21, distant 8.242 chains measured west along the south limit of the lot from southeast angle thereof and 0.5 chains measured north from south limit, said point being the southeast angle of Parcel No. 473 in the register for Lamarche and Glackmeyer, and being also in the north limit of a Government road opened along the line between the First and Second Concession of said Township; thence north parallel to the east limit of

said Lot No. 21 for a distance of 11.212 chains to northeast angle of Parcel No. 109 in the register for Lamarche and Glackmeyer; thence west, at right angles to east limit of said Lot No. 21 for a distance of 4.456 chains to a point on north limit of said Parcel No. 109; thence south, parallel to east limit of said Lot No. 21 for a distance of 11.217 chains, more or less, to the north limit of said Government road; thence east, along north limit of said Government road for a distance of 4.456 chains, to the point of beginning, containing by admeasurement 5.00 acres, be and the same are hereby annexed to the Town of Cochrane.

2. And the Board doth further order and proclaim that the said annexation shall take effect as and from the day of the date of this Order.

3. And the Board doth further order and proclaim that the said Town with the annexed territory hereinbefore mentioned shall continue to be known as the Town of Cochrane.

(Sgd.) C. R. McKeown,
Chairman.

(Seal)

Procedure File A-923

Between:

Walter S. Stout,

Appellant,

—and—

The Corporation of the City of Toronto,

Respondent.

Assessment Appeal—Income
($50,446.00)

Jan. 20th. Notice of appeal filed.

April 13th. Hearing, pursuant to appointment, 11 a.m., at Board's Chambers. Adjourned *sine die*, at request of Counsel.

Procedure File A-938

Between:

A. Auger, Jr., *et al.*,

Applicants,

—and—

The Clarence Telephone Co., Ltd.,

Respondent.

(Complaint by Applicants of toll charges between Bourget, Clarence Creek and Rockland, under section 88 of "The Ontario Telephone Act, 1918")

Jan. 25th. Application and material filed.

Feb. 11th. Hearing, pursuant to appointment, 10.30 to 11.45 a.m., Town Hall, Rockland. All parties to make an effort to reach a satisfactory settlement and to report result of negotiations as early as possible.

May 4th. Agreement arrived at between parties. (See Board's letter of this date to Town Clerk of Rockland.)

PROCEDURE FILE A-940

Application by the Village of Forest Hill, under section 399*a* (2*b*) of "The Consolidated Municipal Act, 1922," for approval of its By-law No. 165, amending its Restricted Area By-law No. 76 in so far as it relates to land on Lonsdale Road, east of Spadina Road.

Jan. 26th. Application and material filed.

Feb. 21st. Hearing, pursuant to appointment, 11 to 11.15 a.m., at Board's Chambers. Application granted. Applicant's Solicitor to draft Order.

Feb. 23rd. Draft Order filed.

Feb. 23rd. Order issued.

February 21st, 1927.

ORDER

Upon the application of the said Corporation, and upon hearing read the material filed by Melville Grant, Esquire, Solicitor for the Applicant, upon hearing what was alleged by Counsel for the Applicant and no one appearing to oppose said application, although notice of the hearing of the same was duly given as required by the Statute:

The Board orders, under and in pursuance of section 399*a* of "The Consolidated Municipal Act, 1922," being chapter 72, Ontario Statutes, 1922, and amendments thereto, that the said By-law No. 165, intituled "A By-law to amend Residential By-law No. 76, in so far as it relates to land on Lonsdale Road, east of Spadina Road," be and the same is hereby approved.

And the Board doth make no Order as to costs, except that the Applicant Corporation pay the Board's tariff fee of $10.00 for Law Stamp on the Order herein.

(Sgd.) C. R. McKEOWN,

(Seal) *Chairman.*

PROCEDURE FILE A-944

In the matter of the application of the Corporation of the City of Stratford, under section 399*a* (2*b*) of "The Consolidated Municipal Act, 1922," for approval of its By-law No. 3165, amending its Restricted Area By-law No. 2740 as to that part of Avondale Avenue between Huron and Norman Streets, to permit the use of same for an automobile service station.

Jan. 31st. Application and material filed.

Feb. 16th. Hearing, pursuant to appointment, Council Chamber, City Hall, Stratford, 1 to 4 p.m. (Vice-Chairman authorized under section 9, chapter 186, R.S.O.) Judgment reserved.

Feb. 22nd. Report of Vice-Chairman filed and adopted.

Feb. 26th. Draft Order filed.

Mar. 1st. Order issued.

REPORT

The undersigned, in accordance with and pursuant to section 9 of "The Ontario Railway and Municipal Board Act," attended at the City Hall in the City of Stratford on the 16th instant at 1 o'clock in the afternoon, for the purpose of hearing the application by the City of Stratford under section 399*a* of "The Consolidated Municipal Act, 1922," for approval of its By-law No. 3165, amending its By-law No. 2740 as to property on Avondale Avenue between Huron and Norman Streets, for an automobile service station.

Mr. J. Morgan Riddell appeared for the City of Stratford, and Messrs. Armstrong J. Turnbull, Robert J. Roberts, J. O'Connell, Henry Thorne and Mrs. J. J. Clark appeared in opposition.

There is a frame dwelling on Lot No. 1, which is to be removed, and a two-story red brick building 18′ x 30′ is to be erected thereon, in which there will be a private dwelling, a public waiting-room, a storeroom and two toilet rooms. The grounds are to be beautified by flower beds in the lawns, with an ornamental fence around the premises. There are a number of trees in front, some of which will require to be cut down to make room for driveway entrance and exit to and from Huron Street. Only small accessories, gasoline and oil are to be handled on the premises. A sketch (Exhibit No. 2) shows the general layout as proposed on Lots Nos. 1 and 2; Exhibit No. 3 is a book of Bowser Filling Stations, page 18 of which is supposed to give an idea of the class of building that is to be erected. The total estimated cost of this work is said to be between $8,000 and $10,000.

A majority of the owners and occupants of the property abutting on Avondale Avenue south of Huron Street between Huron Street and Norman Street, and north of Huron Street between Huron Street and Hibernia Street have consented by petition to the passing of By-law No. 3165.

The evidence on behalf of the Applicant emphasizes the fact that one of these streets links up with a through highway, and those using this highway could get their supplies conveniently at this corner. The corner at present is dark on account of the frame house and trees, and the house and grounds are poorly kept, and the service station would light up the corner and make it less dangerous; also that it would not decrease the value of the property in the neighbourhood.

Those opposing the application believed that the erection of a gasoline station at this corner would decrease the value of the surrounding property; that there is no necessity for such a station at this point as others were located reasonably convenient; that its erection would increase their fire insurance, and increase the danger to those using these streets. Briefly these are the most important reasons why the By-law is opposed.

We were accompanied by Mr. Manson, the City Engineer, for the purpose of having a view of the property in question.

After hearing the evidence and arguments adduced, and perusing the documents filed herein, I am of the opinion that By-law No. 3165 should be approved by the Board, and I so recommend.

Respectfully submitted.

(Sgd.) A. B. Ingram,
Vice-Chairman.

Approved:

(Sgd.) C. R. McKeown,
Chairman.

(Sgd.) J. A. Ellis,
Commissioner.

Dated at Toronto,
this 22nd day of February, A.D. 1927.

February 22nd, 1927.

ORDER

Upon the application of the said Corporation, such application having been duly heard pursuant to appointment by the Vice-Chairman of the Board, duly authorized under section 9, chapter 186, R.S.O., 1914, upon consideration of the evidence adduced and the material filed, and upon hearing Counsel for the said Corporation, and no one appearing in opposition thereto, and upon consideration of the Report filed this day of the Vice-Chairman of the Board on such hearing, which Report has been duly adopted as the basis of the Board's Order herein:

The Board orders, under and in pursuance of the provisions of section 399*a* of "The Consolidated Municipal Act, 1922," that the said By-law No. 3166, entituled "By-law No. 3166 of the City of Stratford. Being a By-law to amend By-law No. 2740 of the City of Stratford," be and the same is hereby approved.

(Sgd.) C. R. McKEOWN,
(Seal) *Chairman.*

PROCEDURE FILE A-945

Application by the City of Stratford, under section 399*a* (2*b*) of "The Consolidated Municipal Act, 1922," for approval of its By-law No. 3166, amending its Restricted Area By-law No. 2740 as to that part of William Street, between Mornington and Hamilton Streets to permit use of same for store, creamery and bakery.

Jan. 31st. Application and material filed.

Feb. 16th. Hearing, pursuant to appointment, 1 to 1.30 p.m., Council Chamber, City Hall, Stratford. (Vice-Chairman authorized under section 9, chapter 186, R.S.O.) Application allowed.

Feb. 23rd. Report of Vice-Chairman filed and adopted.

Mar. 1st. Order issued.

REPORT

The undersigned in accordance with and pursuant to section 9 of "The Ontario Railway and Municipal Board Act" attended at the Council Chamber in the City Hall, in the City of Stratford, on the 16th instant, at 1 o'clock in the afternoon, for the purpose of hearing the application by the City of Stratford under section 399*a* of "The Consolidated Municipal Act, 1922," for approval of its By-law No. 3166, amending its By-law No. 2740 as to property on William Street between Mornington and Hamilton Streets for a store, creamery and bakery.

Mr. J. Morgan Riddell, City Solicitor, appeared for the City, and no one appearing in opposition Mr. Riddell referred to the various documents placed on file, all of which appeared to fulfil the requirements of the Board. The object of the said application is to permit the owner of the property in question to enlarge his present building so that he may have a store, creamery and bakery. The plan filed herein shows a store, plumbing shop and vacant land south of his premises on Huron Street; on the east side vacant land; two cottages and a factory on William Street; opposite a graveyard not in use; opposite on Huron Street vacant land, and on the corner of Huron Street and Mornington Street a gasoline filling station.

The petitioners, the owners and occupiers of property abutting upon William Street as described in the petition, consent to the approval of the said By-law.

I therefore recommend the Board's approval of By-law No. 3166.

Respectfully submitted,

(Sgd.) A. B. INGRAM,
Vice-Chairman.

Approved:

(Sgd.) C. R. McKEOWN,
Chairman.

(Sgd.) J. A. ELLIS,
Commissioner.

Dated at Toronto,
this 22nd day of February, A.D. 1927.

February 22nd, 1927.

ORDER

Upon the application of the said Corporation, such application having been duly heard pursuant to appointment by the Vice-Chairman of the Board, duly authorized under section 9, chapter 186, R.S.O., 1914, upon consideration of the evidence adduced and the material filed; upon hearing Armstrong J. Turnbull and Robert J. Roberts who appeared as objectors to the said application and upon hearing Counsel for the said Corporation, and after viewing the lands and premises described in said By-law No. 3165 and the portions of the streets mentioned in the said objections; upon consideration of the Report filed this day of the Vice-Chairman of the Board on such hearing and view, which Report has been duly adopted as the basis of the Board's Order herein:

The Board orders, under and in pursuance of the provisions of section 399*a* of "The Consolidated Municipal Act, 1922," that the said By-law No. 3165, entituled "By-law No. 3165 of the City of Stratford, being a By-law to amend By-law No. 2740 of the City of Stratford," be and the same is hereby approved.

(Sgd.) C. R. McKEOWN,
(Seal) *Chairman.*

PROCEDURE FILE A-946

Between:

The Zuber Hotel Company, Limited,
Appellant,

—and—

The Corporation of the City of Kitchener,
Respondent.

(Assessment Appeal)

Feb. 1st. Notice of appeal filed.

Mar. 22nd. Hearing, pursuant to appointment, 10 a.m. to 1 p.m., Council Chamber, City Hall, Kitchener. Judgment reserved.

Mar. 30th. Judgment delivered.

JUDGMENT

This is an appeal from the judgment of His Honour the County Judge of the County of Waterloo, delivered on the 7th day of January, A.D. 1927, in

respect of the assessment made by the Corporation of the City of Kitchener against the building known as the Walper Hotel property in Kitchener, and being the property of the Zuber Hotel Company, Limited, the Appellant, which appeal was heard at the City of Kitchener by The Ontario Railway and Municipal Board on Tuesday, the 22nd day of March, 1927.

The practice in the City of Kitchener has been that an assessment is made in one year for the following year, and accordingly following this practice an assessment was made in 1925 for the year 1926, and in 1926 for the year 1927. The assessor for the year 1925 who made the assessment for the year 1926 was Mr. Martin Huenergard, and he in his evidence states that he assessed the property in that year, assessing the buildings at a value to make it proportionate with other assessments of a similar nature, as intimated by his answer to Question No. 55, page 21, of the evidence, which reads as follows:

"Q. Do you think now the proper assessment would be $84,800?

"A. Yes, to equalize it with other places."

The new assessor, Louis Albrecht, states that the assessment made upon this property in 1925 for the year 1926 was "approximately $46,800 on the buildings, and $71,680 on the land, that was the assessment made in 1925 for 1926, total was $118,480."

In the assessment made in 1926 for use in 1927 the assessment on the land remains the same, namely, $71,680, but the assessment on the buildings was by the assessor raised to $120,000, making a total on land and buildings of $191,680. Against this assessment the Appellant, the Zuber Hotel Company, Limited, appealed to the Court of Revision, and this Court again allowed the land to remain at its original figure of $71,680, but instead of reducing the assessment on the buildings saw fit to further increase that figure by $110,000, making the assessment on the buildings $230,000, and the total assessment on the land and buildings $301,680. On an appeal from this decision to the County Judge the assessment of the land at $71,680 remained as originally fixed, but the assessment on the buildings was reduced by His Honour, the Judge of the County Court of Waterloo, to $105,668, making a total assessment of $177,348. It is against the finding of His Honour, the Judge of the County Court of Waterloo, as to the value of the buildings that this appeal to The Ontario Railway and Municipal Board is now made.

It has been agreed and accepted by all parties interested that the assessment of the land is correct, and this has not been in any way molested either by the Court of Revision or by the County Judge, and no appeal in connection therewith has been made to this Board, so that we take it that for assessment purposes the land value is as above set out, $71,680. The whole question is as to the value of the buildings for assessment purposes.

A great part of the evidence given before His Honour, the Judge of the County Court, was as to the value of the buildings judged from the cost of replacing these buildings in their present depreciated condition. Mr. Albrecht, the City Assessment Commissioner, apparently gets at his figures by taking the cubic feet of the buildings valuing that at thirty cents a cubic foot for constructive purposes, and then intimating that inasmuch as 40 per cent. of the constructive value would equalize this with surrounding properties, that therefore that figure should be about the assessable value. Mr. Huenergard, the former Assessment Commissioner, is now of the opinion that the buildings should be assessed for about $85,000, and he takes into consideration not alone its replacement value, but the fact that by reason of the passing of a prohibitory law such as The Ontario Temperance Act, the actual value of the buildings for the purposes

for which they were used became much deteriorated. John R. Eden, a valuator with thirty years' experience, calculates the constructive cost of the buildings on the basis of twenty-five cents per cubic foot, making $250,000, and then following the principle apparently which had been practiced in Kitchener in the assessing of other properties, 40 per cent. of this amount or thereabouts is taken as the assessable value.

We are of the opinion that under the Act this is not the proper principle upon which to go when assessing buildings. Although it may be looked upon as a circumstance which will guide the assessor in arriving at a fair conclusion there is no provision in "The Assessment Act" allowing the assessor to assess properties at 40 per cent. or any other percentage excepting as set out in the said Act even for purposes of equalizing that assessment with other properties. But there is a provision in section 40, subsection (2), and this in our opinion is the provision which is absolutely binding not only upon the assessor but upon this Board, which reads as follows:

"In assessing land having any buildings thereon the value of the land and the buildings shall be ascertained separately and shall be set down separately in Columns Nos. 13 and 14 of the Assessment Roll, and the assessment shall be the sum of the valuations. *The value of the buildings shall be the amount by which the value of the land is thereby increased.*"

While it may be of advantage to us in arriving at a conclusion to know something of the replacement value of a building, and as to the value of surrounding buildings of similar construction, yet the ultimate question that we are here called upon to decide is what is the amount by which the value of the land is increased by the buildings now thereon.

One witness, Mr. Bosley, gave very definite evidence on this particular point. Mr. Bosley is the Manager of the Real Estate Department of the Union Trust Company of Toronto, prior to which he was engaged with the H. H. Williams Real Estate Company, and according to his evidence had a large and varied experience in appraising the value of large buildings for the Dominion Government, the City of Toronto, the Toronto Harbour Commissioners, and others, and his evidence is therefore of some considerable value. On page 13, Question 2, and following Mr. Bosley says as follows:

"Q. Have you examined the Walper House in Kitchener, and buildings?

"A. Yes, I have.

"Q. What is your opinion as to the value which these buildings add to the land on which they are located?

"A. My judgment is that the entire property to-day is worth $140,000.

"Q. What property do you mean?

"A. I am speaking of the land and buildings.

"Q. Tell me how you arrive at that figure, take the question I asked you, the added value which these buildings give to the land on which they are located, what value do they give to the land?

"A. If the land is taken at its full commercial value my judgment is that the building adds little better than $50,000, a little less than $50,000.

"Q. If the land is taken at its full commercial value?

"A. Yes, sir.

"Q. If the land is taken at its full commercial value that would mean you say $140,000 as the value of the land and buildings to-day?

"A. Yes, sir.

"Q. That would give the land $90,000; $50,000 for the buildings?

"A. Yes, sir.

"Q. As the full commercial value?

"A. Yes, sir."

Then Mr. Bosley is examined very extensively as to how he arrives at these figures, and explains to the Board that a large part of the buildings being obsolete as compared with hotel premises of the present day, and being built to accommodate more than the demand requires, it is not as it stands to-day a revenue producer to any great extent.

Mr. Herbert H. Harris gave somewhat similar evidence. Although his valuation of the buildings was much less than that of Mr. Bosley he states that as a revenue producer, and that alone, they would not be in his opinion worth more than about $20,000.

Of the large amount of evidence offered in this matter we have considered very closely the statements made by the several witnesses, and have made use of their evidence for the purpose of arriving, not at a replacement cost of the buildings, nor at the original cost of construction, but for the purpose of arriving, as the Act sets out, at the amount to which the land is increased by the buildings as they stand to-day. On this particular point we have the definite evidence of Mr. Bosley, and taking that with all the other evidence into consideration we consider the value of the buildings for assessment purposes as set out by "The Assessment Act" as $70,000. We feel it incumbent upon us to accept the value of the land at $71,680, which with $70,000 as the amount by which the buildings increase the value of the land, makes the total assessment of the land and buildings $141,680.

We would therefore allow the appeal with costs to be taxed on the Supreme Court scale, and direct that the assessment on the buildings shall be reduced from the sum fixed by the learned County Judge of $105,668 to $70,000, making a total assessment for land and buildings of $141,680, and that the Assessment Roll be amended accordingly.

(Sgd.) C. R. McKeown,
Chairman.

March 28th, 1927.

Procedure File A-952

Between:

Alex. Wilkie,

Applicant,

—and—

The Commissioners for the Telephone System of the Township of London,

Respondents.

Application under section 7 of "The Ontario Telephone Act, 1918," for removal of name of Meldrum C. Wilkie from petition praying for establishment of a telephone system under Part II of the said Act.

Feb. 2nd. Application filed.

Feb. 18th. Hearing, pursuant to appointment, 10 a.m., 2 to 2.30 p.m., at Court House, London. Application dismissed. (See Reporter's Notes.)

PROCEDURE FILE A-961

Application by Isaac G. Hough and Sadie Smith, Owners, under "The Planning and Development Act," for approval of plan of subdivision of Lot 3, Plan 310, Township of East York, County of York (formerly in Township of York).

Feb. 8th. Application and material filed.

Feb. 22nd. Hearing, pursuant to appointment, 11 a.m. to 12.30 p.m., at Board's Chambers. Hearing concluded. Judgment reserved.

Mar. 1st. Judgment (verbal) delivered, approving plan.

Mar. 2nd. Plan certified.

PROCEDURE FILE A-968

Between:

W. K. McInroy,

Applicant,

—and—

The West Williams Rural Telephone Association, Ltd.,

Respondent.

Application under section 80 of "The Ontario Telephone Act, 1918," for an Order prescribing the terms and conditions upon which the Respondent shall furnish the Applicant with service.

Feb. 10th. Application filed.

Feb. 18th. Hearing, pursuant to appointment, 11 a.m., 2.30 to 3 p.m., Court House, London. Application dismissed. Alkirk Telephone Co., Ltd., and West Williams Rural Telephone Association to arrange free interchange between subscribers connected upon lines No. 11 and 618.

PROCEDURE FILE A-972

Between:

Louis Pegello,

Applicant,

—and—

The South Elderslie Telephone Company, Ltd.,

Respondent.

Application under section 80 of "The Ontario Telephone Act, 1918," for an Order prescribing the terms upon which the Respondent shall furnish the Applicant with service.

Feb. 14th. Application and material filed.

Mar. 4th. Hearing pursuant to appointment, 10 to 11 a.m., Council Chamber, Chesley (Chairman authorized under section 9, chapter 186, R.S.O.). Application dismissed.

PROCEDURE FILE A-978

Application by the Township of York, under section 18*a* of "The Local Improvement Act, 1918," for approval of its By-law No. 8962, amending its By-law No. 8806 by abandoning part of the work authorized thereunder.

Feb. 14th. Application and material filed.

Mar. 10th. Hearing, pursuant to appointment, 11 to 11.15 a.m., at the Board's Chambers. Application granted. Applicant's Solicitor to draft Order.

Mar. 11th. Draft Order filed.

Mar. 11th. Order issued.

March 10th, 1927.

ORDER

In the matter of the application of the Corporation of the Township of York, under section 18*a* of "The Local Improvement Act," as re-enacted by section 2, chapter 42, Ontario Statutes, 1923, for approval of its By-law No. 8962, amending its By-law No. 8806 by providing for the construction of a 24-foot asphalt or asphaltic concrete pavement with 12-inch brick-block gutters on Earlscourt Avenue, from Teignmouth Avenue northerly to Hatherly Road, an approximate distance of 650 feet, instead of a 24-foot brick-block pavement on Earlscourt Avenue, from Teignmouth Avenue northerly to Eversfield Road, an approximate distance of 325 feet and a 24-foot asphalt pavement with 12-inch brick-block gutters on Earlscourt Avenue from Eversfield Road northerly to Hatherly Road, an approximate distance of 325 feet as provided for by construction By-law No. 8806.

Upon the application of the said Corporation, and the said application having been heard this day pursuant to appointment, of which hearing notice has been duly given as directed by the Board, upon reading the copy of the Report of F. B. Goedike, Commissioner of Works of the said Township, and upon reading the affidavit of Wm. A. Clarke, Clerk of the said Township, and copies of each of the said By-laws and the other material filed, and upon hearing Counsel for the Applicants, and no one having appeared in opposition to the Application:

The Board orders, under and in pursuance of the provisions of section 18*a* of "The Local Improvement Act," as re-enacted by section 2, chapter 42, Ontario Statutes, 1923, that the said By-law No. 8962, intituled "No. 8962. A By-law to amend By-law No. 8806," be and the same is hereby approved.

(Sgd.) C. R. McKEOWN,
(Seal) *Chairman.*

PROCEDURE FILE A-979

Application by The Moore Telephone System, under section 88 of "The Ontario Telephone Act, 1918," for an Order reducing its charges for rural party line service.

Feb. 14th. Application and material filed.

Dec. 8th. Hearing, pursuant to appointment, 1.15 to 3.15 p.m., Court House, Sarnia. Rates approved as amended.

Dec. 14th. Order.

December 14th, 1927.

ORDER

In the matter of the application of the Commissioners for the Telephone System of the Municipality of Moore for approval to the following charges for service.

To subscribers within the meaning of subsection (g) of Section 2 of "The Ontario Telephone Act, 1918"—

For Individual Line Service within a radius of one-quarter of a mile from the Central Office.....$14.00 per annum.
For each additional one-quarter mile or fraction thereof.. 1.00 per annum.

For 2-Party Line Service within a radius of one-quarter of a mile from the Central Office.....$13.75 per annum.
For each additional one-quarter mile or fraction thereof.. .75 per annum.
For 4-Party Line Service within a radius of one-quarter of a mile from the Central Office..... 13.50 per annum.
For each additional one-quarter mile or fraction thereof.. .50 per annum.
For Rural Party Line Service..... 13.00 per annum.

To persons not being subscribers within the meaning of subsection (g) of Section 2 of "The Ontario Telephone Act, 1918"—

For Individual Line Service within a radius of one-quarter of a mile from the Central Office.....$17.50 per annum.
For each additional one-quarter mile or fraction thereof.. 1.25 per annum.
For 2-Party Line Service within a radius of one-quarter of a mile from the Central Office..... 17.20 per annum.
For each additional one-quarter mile or fraction thereof.. .95 per annum.
For 4-Party Line Service within a radius of one-quarter of a mile from the Central Office..... 17.00 per annum.
For each additional one-quarter mile or fraction thereof.. .75 per annum.
For Rural Party Line Service..... 16.25 per annum.

The foregoing charges to persons not being subscribers to be subject to a discount of twenty per cent. on all amounts paid within thirty days from the date on which any such amount falls due.

Upon the application of the above-named applicants, upon hearing the evidence adduced on behalf of all parties, upon reading Statements of Assets and Liabilities, Receipts and Disbursements and other material filed:

The Board orders that the applicants, the Commissioners for the Telephone System of the Municipality of Moore, be authorized to charge the following rates for telephone service to take effect as from January 1st, 1928:

To subscribers within the meaning of subsection (g) of Section 2 of "The Ontario Telephone Act, 1918"—

For Local Service within a radius of one-quarter of a mile from the Central Office:
Individual Line.....$14.00 per annum.
Each additional one-quarter mile or fraction thereof.... 1.00 per annum.
2-Party Line..... 13.75 per annum.
Each additional one-quarter mile or fraction thereof.... .75 per annum.
4-Party Line..... 13.50 per annum.
Each additional one-quarter mile or fraction thereof.... .50 per annum.
For Rural Party Line Service..... 13.00 per annum.

The foregoing charges to subscribers are net.

To landowners not being subscribers within the meaning of subsection (g) of Section 2 of "The Ontario Telephone Act, 1918."

For Local Service within a radius of one-quarter of a mile from the Central Office:
Individual Line.....$20.00 per annum.
Each additional one-quarter mile or fraction thereof. 1.25 per annum.
2-Party Line..... 19.70 per annum.

Each additional one-quarter mile or fraction thereof. $ .95 per annum.
4-Party Line..... 19.35 per annum.
Each additional one-quarter mile or fraction thereof. .75 per annum.
For Rural Party Line Service..... 18.75 per annum.

The foregoing charges are subject to a discount of twenty per cent. on all amounts paid within thirty days from the date on which any such amount falls due.

To persons not being landowners.

For Local Service within a radius of one-quarter of a mile from the Central Office:
Individual Line.....$18.75 per annum.
Each additional one-quarter mile or fraction thereof. 1.25 per annum.
2-Party Line..... 18.45 per annum.
Each additional one-quarter mile or fraction thereof. .95 per annum.
4-Party Line..... 18.15 per annum.
Each additional one-quarter mile or fraction thereof. .75 per annum.
For Rural Party Line Service..... 17.50 per annum.

The foregoing charges are subject to a discount of twenty per cent. on all amounts paid within thirty days from the date on which any such amount falls due.

And the Board makes no Order for costs save and except that the applicants shall pay $5.00 for the Law Stamps required for this Order.

(Sgd.) C. R. McKeown,
(Seal) *Chairman.*

Procedure File A-981

Application by the Town of Smiths Falls, under Section 399*a* of "The Consolidated Municipal Act, 1922," for approval of its By-law No. 1522, to set apart certain "Residential areas."

Feb. 14th. Application and material filed.

Mar. 11th. Hearing, pursuant to appointment, 2.39 to 3.30 p.m., Council Chamber, Smiths Falls. (Mr. Commissioner Ellis authorized under Section 9, Chapter 186, R.S.O.).

Mar. 17th. Report of Mr. Commissioner Ellis filed and adopted.

May 17th. Order.

Report

As authorized under Section 9, Chapter 186, R.S.O., I heard this application at the Town of Smiths Falls on the 11th inst.

The By-law was passed on the 17th day of July, 1922. I was informed that it was by oversight that the application for approval had not been made to the Board before. The By-law purports to set apart as residential areas seven streets or parts of streets. It was stated that these constituted a considerable area of the town.

There are 264 property owners in the areas affected who had been notified of the Hearing by registered post. A petition against the By-law was presented signed by twenty-six of these property owners, and twenty-five attended at the Hearing to oppose it.

In any event I recommend that Block A.L. and A.M. on Beckwith and Cornelia Streets be excluded from the By-law. This block is now owned by the Smiths Falls Malleable Castings Company and upon it there are industrial buildings which are however not now in use. I also recommend that in any event Lots 48, 49, 50, 51, 52 and 53 on Beckwith Street and Lot 47 on Cornelia Street be also excluded from the By-law. These lots are now owned by Messrs. Gould and Henninger and form a triangular parcel of land on the opposite side of Beckwith Street from Block A.M. They were formerly used as a coal and wood yard. I consider the lands mentioned to be industrial or commercial and not residential.

It was stated at the Hearing that in addition to those who had signed the petition against the By-law and those who were present at the hearing to oppose it there was much opposition.

Under all the circumstances I recommend that each of the seven streets or parts of streets mentioned in the by-law be treated as separate areas and that if the property owners in any one or more of these areas sign a petition or petitions against the by-law that the by-law be not approved so far as regards such one or more streets.

I also recommend that until 1st May next be given the property owners affected within which to file such petition or petitions, and that the petition or petitions be lodged with the Town Clerk, on or before that date, who will then forward same to the Board with his certificate as to whether or not such petition or petitions have been signed by a majority of the property owners according to the last revised assessment roll.

I also recommend that further directions be reserved until after the expiration of the time for filing petitions.

Dated this 17th day of March, 1927.

(Sgd.) J. A. Ellis,
Commissioner.

Adopted as the basis of the Board's Order.

(Sgd.) C. R. McKeown,
Chairman.

March 17th, 1927.

May 17th, 1927.

Order

Upon the application of the said Corporation, and upon reading a copy of the said By-law and the other material filed, and Mr. Commissioner Ellis, duly authorized under Section 9, Chapter 186, R.S.O., having, pursuant to appointment, at the Council Chamber, in the Town of Smiths Falls, on the 11th day of March, 1927, heard all parties, and Notice of such Hearing having been duly given as directed by the Board, and upon consideration of the Report of Mr. Commissioner Ellis, dated the 17th day of March, 1927, which Report has been adopted as the basis of this Order, and proof having been this day filed with the Board that no petitions in accordance with the terms of the said Report were filed with the Town Clerk of Smiths Falls:

The Board orders, under and in pursuance of the provisions of Section 399*a* of "The Consolidated Municipal Act, 1922," that the said By-law No. 1522 of the Corporation of the Town of Smiths Falls, intituled "By-law No.

1522, a By-law to set apart certain areas, to be designated Residential areas in the Town of Smiths Falls," be and the same is hereby approved except as to the areas described as "Block A.L. and A.M. on Beckwith and Cornelia Streets" and "Lots 48, 49, 50, 51, 52 and 53 on Beckwith Street and Lot 47 on Cornelia Street," all as set forth in the above-mentioned Report of Mr. Commissioner Ellis herein, dated the 17th day of March, 1927.

And the Board orders that the sum of $15.00 for Law Stamps, the Board's tariff fees herein, be paid by the applicant.

(Sgd.) C. R. McKeown,
Chairman.

(Seal)

Procedure File A-987

Application by the City of St. Catharines, under Section 44 of "The Consolidated Municipal Act, 1922," for a re-division of the said city into three wards.

Feb. 17th. Application and material filed.

Mar. 17th. Hearing, pursuant to Appointment, 1.30 p.m., Council Chamber, City Hall, St. Catharines. (Vice-Chairman authorized under Section 9, Chapter 186, R.S.O.).

Mar. 19th. Report of Vice-Chairman filed and adopted. Application granted.

Apr. 7th. Draft Order filed.

Apr. 7th. Order issued.

Report

Pursuant to appointment, I attended at the Council Chamber in the City Hall in the City of St. Catharines, at the hour of half-past one o'clock in the afternoon of Thursday the 17th day of March, A.D. 1927, for the hearing herein.

H. L. Cummings, Esq., Barrister, and H. H. Smith, Esq., City Clerk, appeared on behalf of the application, no one appearing in opposition.

The publication of the notice of appointment appeared in *The St. Catharines Standard* on the 3rd and 10th days of March, 1927. See "Exhibit No. 1."

After hearing the statements made by counsel to the effect that owing to the inequality of the population in the wards as at present constituted, and the difficulty the municipal officials have in arranging polling divisions to conveniently accommodate the electorate, an immediate re-division of the wards was necessary on the lines set out in the documents filed herein; that the Board should give its approval of this application, in view of the fact that the present boundaries of the three wards, namely, St. Andrew's, St. George's and St. Patrick's, were established and defined by Royal Proclamation, dated the 6th day of July, 1894; that areas undeveloped and scarcely populated at the date of the said Proclamation have since greatly improved and developed in growth and population. For these and other reasons alleged by counsel at the hearing, I am of the opinion that the Board should approve this application and issue its Order accordingly.

Respectfully submitted.

(Sgd.) A. B. Ingram,
Vice-Chairman.

Approved:
(Sgd.) C. R. McKeown,
Chairman.

Dated at Toronto,
this 19th day of March, A.D. 1927.

March 19th, 1927.

ORDER

Upon the application of the above-named Applicant, upon reading the said application, the Report of A. B. Ingram, Esquire, Vice-Chairman (duly appointed for the purpose under section 9, chapter 186, R.S.O.), who heard the evidence adduced on behalf of the Applicant at the hearing at the City of St. Catharines on Thursday, the 17th day of March, 1927, due notice of the said hearing having been given by public advertisement and no person then appearing to oppose the said application, and upon reading the other material filed, and upon consideration of the Report of the Vice-Chairman filed this day, which Report has been duly adopted as the basis of the Board's Order herein:

This Board orders, pursuant to section 44 of "The Consolidated Municipal Act, 1922," that on, from and after the 1st day of April, 1927, the Wards of the City of St. Catharines be redivided, named and bounded as follows, that is to say:

St. Andrew's Ward

Comprising all that portion of the City of St. Catharines lying within the following boundaries, that is to say: Commencing at the intersection of the northerly limit of the Eighth Concession of the Township of Grantham with the westerly limit of allowance for road between Township Lots Nos. 20 and 21 in the said Eighth Concession of the said Township; thence northerly in the westerly limit of said road allowance to the point where the same will intersect the westerly limit of the channel provided for the waste water from the Welland Canal in the rear of the Welland Vale Works; thence northerly in and along the westerly limit of the said waste water channel to where the same is intersected by the centre line of Welland Avenue as it is now travelled crossing such channel; thence southeasterly and northeasterly in and along the centre line of Welland Avenue to the point of intersection with the centre line of Geneva Street; thence southerly in the centre line of Geneva Street and such centre line produced until it intersects the northerly side of Chestnut Street East; thence easterly and southerly in the northerly side of Chestnut Street to the centre line of the main channel of the Old Welland Canal; thence easterly and southerly in the centre line of the main channel of the said canal until it intersects the northerly limit of the said Eighth Concession of the said Township; thence southwesterly in the northerly limit of the said Eighth Concession across Township Lots Nos. 14, 15, 16, 17, 18, 19 and 20 and road allowances to the place of commencement.

St. George's Ward

Comprising all that portion of the City of St. Catharines lying within the following boundaries, that is to say: Commencing at the intersection of the northerly limit of the Eighth Concession of the Township of Grantham where the same is intersected by the centre line of the main channel of the Old Welland Canal; thence northerly and westerly in the centre line of said channel to the point where the same is intersected by the northerly side of Chestnut Street East; thence northerly and westerly in the northerly limit of Chestnut Street East to the point of intersection with the centre line produced of Geneva Street; thence northerly in and along the said centre line produced of Geneva Street and the centre line of Geneva Street to the southerly limit of the Fourth Concession of the said Township; thence northeasterly in the southerly limit of the said Fourth Concession across Township Lots Nos. 16, 15, 14 and 13 and road

allowances to the easterly limit of the road allowance between Township Lots Nos. 12 and 13 in the said Fourth Concession; thence southerly in the easterly limit of said last-mentioned road allowance to the northerly limit of the said Eighth Concession of the said Township; thence southwesterly in the northerly limit of said Eighth Concession to the point of intersection thereof with the centre line of the main channel of the said Canal at the place of commencement.

St. Patrick's Ward

Comprising all that portion of the City of St. Catharines lying within the following boundaries, that is to say: Commencing at the intersection of the centre line of Geneva Street with the centre line of Welland Avenue; thence northerly in the centre line of Geneva Street to the southerly limit of the Fourth Concession of the said Township; thence southwesterly in the southerly limit of the said Fourth Concession across Township Lots Nos. 17, 18, 19, 20 and 21 and road allowances to the westerly bank of the Old Welland Canal; thence southerly along the westerly bank of the Old Welland Canal and of the channel for the waste water from the said Canal in rear of the Welland Vale Works to the point where the same is intersected by the centre line of Welland Avenue as at present travelled crossing such channel. Thence southeasterly and northeasterly in the centre line of Welland Avenue to its intersection with the centre line of Geneva Street at the place of commencement.

And the Board makes no order as to costs, save and except that the Applicant shall pay $10.00 for Law Stamps, the Board's tariff fee herein.

(Sgd.) C. R. McKeown,
(Seal) *Chairman.*

Procedure File A-995

Application by A. B. Auld, under section 80 of "The Ontario Telephone Act, 1918," for an Order prescribing terms and conditions for telephone service by the Commissioners for the Telephone System of the Municipality of Brooke.

Feb. 22nd. Application filed.

Mar. 8th. Hearing, pursuant to appointment, 1.15 to 2.30 p.m., Council Chamber, Watford. Commissioners agree to furnish service upon Applicant paying for cost of extension.

Mar. 17th. Order.

March 17th, 1927.

Order

Upon the application of the above-named Applicant, upon hearing the evidence adduced on behalf of all parties, upon reading the said application and other material on file:

The Board orders that, subject to the Applicant furnishing and erecting the necessary poles and wires from Lot 13, Concession 2 (N.E.R.), Township of Warwick, along the 12th side road to the existing pole lead of the Telephone System of the Municipality of Brooke, now erected on Concession 2 (S.E.R.) of the said Township, and paying the cost of furnishing and installing the telephone and other equipment upon his premises, the Commissioners for the said telephone system shall furnish the Applicant with telephone service upon the same terms and conditions as apply to those subscribers to the said system who have paid in full their share of the debenture debt incurred in the establishment of the said system or any extensions thereof to their premises.

The Board further orders, pursuant to the provisions of section 78 of "The Ontario Telephone Act, 1918," that in so far as it may be necessary to erect poles upon or along or adjacent to and parallel with any portion of a highway upon or along which the pole leads of The Parkhill-Arkona Telephones, Limited, are already erected, the erection of such poles is hereby consented to.

And the Board makes no order for costs, save and except that the Applicant shall pay $10.00 for the Law Stamps required for this Order.

(Sgd.) C. R. McKeown,
(Seal) *Chairman.*

Procedure File A-996

Application by The Welland County Telephone Company, Limited, under section 88 of "The Ontario Telephone Act, 1918," for authority to increase charges for service.

Feb. 23rd. Application and material filed.

Mar. 18th. Hearing, pursuant to appointment, 10.30 a.m. to 1 p.m., Town Hall, Bridgeburg. (Chairman authorized under section 9, chapter 186, R.S.O.) Judgment reserved. System to be inspected.

May 23rd. Order.

May 23rd, 1927.

Order

Upon the application of the above-named Applicant, upon hearing the evidence adduced on behalf of all parties, upon reading Statements of Assets and Liabilities, Receipts and Disbursements and other material filed:

The Board orders, subject to the several conditions prescribed in this Order, that the Applicant be authorized to charge the undermentioned tariff charges for telephone service to take effect as from July 1st, 1927, and payable quarterly in advance, except in the case of service furnished for the summer season only, the full annual charge shall be payable in advance unless otherwise agreed upon and approved by the Board:

Bridgeburg and Fort Erie:	Business per annum	Residence per annum
Individual line service	$43.75	$33 75
2-Party line service	33 75	28 75
4-Party line service	25 00	22 50

Rural party line service, $22.50 per annum.

Village of Ridgeway:	Business per annum	Residence per annum
Individual line service	$37.12	$28 50
2-Party line service	30 00	25 00
4-Party line service	22 75	20 25

Rural party line service, $22.50 per annum.

Village of Stevensville:	Business per annum	Residence per annum
Individual line service	$33.75	$27 00
2-Party line service	28 00	25 00
4-Party line service	22 75	20 25

Rural party line service, $22.50 per annum.

The foregoing charges to be subject to a discount of 20 per cent. on all amounts paid within thirty days from the date of the account for same.

Excess mileage beyond base rate area, $4.50 per annum for each ¼ of a mile or fraction thereof.

Toll Charges per Conversation of Five Minutes' Duration Between Bridgeburg and Ridgeway, and Vice-versa:

Station to Station:	
Subscribers	5 Cents.
Non-subscribers	10 Cents.
Person to Person:	
Subscribers	10 Cents.
Non-subscribers	10 Cents.

Between Bridgeburg and Stevensville, and Vice-versa:

Station to Station:	
Subscribers	5 Cents.
Non-subscribers	10 Cents.
Person to Person:	
Subscribers	10 Cents.
Non-subscribers	10 Cents.

Overtime Charge:

On subscribers' "station to station" calls, 5 Cents for each additional five minutes or fraction thereof.

On all other calls, 5 Cents for each additional three minutes or fraction thereof.

The Board further orders:

1. That the Applicant shall on or before July 15th, 1927:

(*a*) Complete the erection of two copper circuits between the Central Office at Bridgeburg and the Central Office at Ridgeway to replace the two existing iron circuits between these points.

(*b*) Erect one additional copper metallic circuit between the Central Office at Bridgeburg and the Central Office at Ridgeway.

(*c*) Install three additional public telephone pay stations at Crystal Beach and connect each such station by individual metallic circuit with the Central Office at Ridgeway.

(*d*) Install three additional public telephone pay stations at Erie Beach and connect same by individual metallic circuit with the Central Office at Bridgeburg.

(*e*) Arrange with The Bell Telephone Company of Canada for the use of two additional circuits between Ridgeway or Bridgeburg and Buffalo, or for one additional circuit between each of the first-named points and Buffalo. Compliance with this provision will, however, be subject to the before-mentioned company being able to provide the additional circuits referred to.

2. The Applicant shall provide two additional competent operators at the Ridgeway Central Office from July 1st to September 30th in each year.

3. The Applicant shall forthwith put into effect a systematic inspection of every subscriber's station equipment and shall so arrange for the carrying out of this work as to provide that every subscriber's station upon the system of the company shall be inspected at least once in each year. It shall be the duty of each employee making this inspection to:

(*a*) Replace the batteries in the telephone and to mark upon each cell of the new battery the date of such replacement.

(*b*) Thoroughly overhaul the telephone set, clean all contacts and make all necessary adjustments and repairs. Wherever a telephone set is in such condition as to necessitate it being replaced, or where any new part is required which cannot be installed at the time of inspection, a report to that effect must be made to the Manager.

(*c*) Install condensers in the receiver circuit of all rural party line telephones not already so equipped.

(*d*) Install a standard protector with tubular fuses at each subscriber's station not already so equipped.

(*e*) Examine the inside wiring and wherever necessary rewire the premises. Care should be taken to see that there are no loose unsoldered or uncovered joints in the inside wiring.

(*f*) Examine the ground rod and see that it is driven in moist earth so that not more than six inches is exposed above the ground, also that the ground wire is run direct from the protector in the shortest and most direct manner possible, avoiding unnecessary corners, and soldered to the rod or attached thereto by a standard ground rod clamp.

(*g*) Examine the run-off wire from the road to the house and see that all joints therein are soldered and covered, and such wires terminated at the line wire by a properly soldered joint. If connectors are used, such connectors must first be approved by the Board's Supervisor of Telephone Systems.

(*h*) Replace any existing iron wire run-offs by style "B" wire.

4. The Applicant shall forthwith make a complete inspection of its pole, wire and cable equipment, and shall as expeditiously as possible carry out such replacement, reconstruction and repairs as may be necessary to put the outside plant in a condition to render efficient service. This work shall include:

(*a*) The replacement of all poles which from age or decay have become unsafe or unfit to carry their required load or to withstand strain and stress from wind storms, etc.

(*b*) The replacement of all iron circuits which by reason of rust have become unsafe or have developed such an abnormally high resistance as to interfere with proper voice transmission.

(*c*) The cutting out and remaking of all badly made, rusty or high resistance joints in the line wire. All joints must be made with sleeves or soldered.

(*d*) The replacement of all broken insulators and crossarms or pins which by reason of age or decay are unsafe or unfit for service.

(*e*) The straightening and guying of all poles wherever necessary.

(*f*) The testing of all cable circuits and removal of all defects which may be indicated as the result of such tests.

5. The Applicant shall proceed with the work indicated in paragraph 4 hereof and carry on the same as continuously as climatic conditions will permit and in such manner as will enable the completion of the work on or before December 31st, 1928.

6. The Applicant shall employ such additional staff as may be necessary to carry out the provisions of this Order.

7. The Applicant shall cause to be kept at each Central Office in a book provided for that purpose a record of all complaints, showing:

(*a*) Date and time of receiving complaint.

(*b*) From whom received.

(*c*) Nature of complaint.

(*d*) The date and time complaint attended to.

(*e*) Nature of trouble complained of and what done to remove the cause thereof.

(*f*) By whom cause of trouble removed.

And it is further ordered:

1. That for the purpose of providing a fund to meet the cost of the renewal of its plant and equipment, the Applicant shall on December 31st, 1927, and each year thereafter, set aside out of its earnings a sum equal to not less than five per cent. of the total value of the plant and equipment used in the Applicant's business on December 31st in each year. The fund so provided shall, unless otherwise authorized by the Board, be applied exclusively to the cost of renewing such portion of the said plant and equipment as may from time to time be rendered necessary by depreciation or obsolescence and after deducting therefrom such amounts as may have been so expended in any one year the balance remaining shall be deposited in a chartered bank at interest, and the money so deposited may, with the approval of the Board, be invested in interest-bearing securities, and all interest accruing from any portion of the depreciation fund so deposited or invested shall from time to time be carried to the credit of the said fund.

2. That the Applicant shall on or before the 15th day of January in each year furnish the Board with a Report setting forth:

(*a*) The total amount standing at the credit of the depreciation fund on the 1st day of January in the preceding year.

(*b*) The amount transferred from revenue to such fund in the year ending December 31st last.

(*c*) The amount expended upon reconstruction and replacements in the year ending December 31st last.

(*d*) The total amount standing at the credit of such fund on December 31st last.

(*e*) The amount of such fund which has been used in the purchase of securities.

(*f*) The names and values of the securities so purchased.

(*g*) A certified statement from the Bank showing the balance standing at the credit of the depreciation reserve on the 31st day of December last.

3. That the Applicant shall keep separate records of all expenditure upon the construction, operation, maintenance and renewal of its plant and equipment, and shall each year furnish its shareholders with an Annual Report and Balance Sheet in the form approved of by this Board, as set forth on pages 156 to 159 of "Telephone Systems, 1925," or in such form as may be hereafter prescribed by the Board.

And the Board makes no order for costs, save and except that the Applicant shall pay $15.00 for the Law Stamps required for this Order.

(Sgd.) C. R. McKeown,

(Seal) *Chairman.*

Procedure File A-1004

Application by the Township of Etobicoke, under "The Township of Etobicoke Act, 1923," (14 Geo. V, chapter 62) for approval of its By-law No. 2094, Extension of Water Area No. 7, as defined by By-law No. 1623 and enlargements thereof.

Mar. 1st. Application and material filed.

Mar. 24th. Hearing, pursuant to appointment, 11 to 11.15 a.m., at Board's Chambers. Application granted. Applicant's Solicitor to draft Order.

Mar. 24th. Draft Order filed.

Mar. 24th. Order issued.

March 24th, 1927.

ORDER

Upon the application of the said Corporation, and upon reading the notice of application and declaration of Stephen Barratt filed as to the posting up and publication thereof, and a copy of the said By-law and other material filed, and upon hearing the evidence and Counsel for the Applicant, and no one appearing in opposition to the application:

The Board orders and certifies under and in pursuance of "The Special Act," being chapter 62 of the Statutes of Ontario, 13-14 George V, being a Special Act in reference to the Township of Etobicoke, that the said By-law No. 2094, intitulted "By-law No. 2094, A By-law of the Municipality of the Township of Etobicoke to extend or enlarge a defined section or area of the Municipality known as Water Area No. 7 as established by By-law No. 1623 and enlargements thereof by adding thereto the lands hereinafter defined and described, and to construct and extend the system of watermains and waterworks in Water Area No. 7 into the area hereinaftere described for the benefit of the said Area, be and the same is hereby approved.

(Sgd.) C. R. McKEOWN,
Chairman.

(Seal)

PROCEDURE FILE A-1025

Application by the City of Ottawa, under section 399*a* of "The Consolidated Municipal Act, 1922," for approval of its By-law No. 6237, restricting the use of land or the erection or use of buildings in certain areas therein described in "Capital Ward."

Mar. 9th. Application and copy of By-law filed.

April 14th. Hearing, pursuant to appointment, 10 a.m. to 12 a.m., at Council Chamber, City Hall, Ottawa. (Mr. Commissioner Ellis authorized under section 9, chapter 186, R.S.O.) Adjourned to Friday, the 29th April, at 10 a.m.

April 24th. Hearing continued, 10 a.m. to 12.30 p.m., Council Chamber, City Hall, Ottawa.

May 2nd. Report of Mr. Commissioner Ellis filed and adopted.

May 2nd. Order.

REPORT

As authorized under section 9, chapter 186, R.S.O., 1914, I heard this application at the City of Ottawa on the 14th and 29th days of April, 1927. The By-law includes a considerable amount of property covering about forty blocks. The property owners affected number 582, and they were served with notice of the hearing on the 14th of April by registered mail. At the hearing on that date an adjournment was made to the 29th of April.

The By-law prohibits the erection or use of any building for any purpose other than that of a detached private residence. There was little opposition to the general purpose of the By-law, but there were a number of objections so far as regards particular properties.

After hearing all the parties who desired to be heard, I have come to the following conclusions:

First.—That Lots 9, 11 and 13 on the east side of Bronson Avenue, north of Aylmer Avenue, and west of Fulton Avenue, be excluded from the provisions of the By-law; or the City Council may amend the By-law to provide that apartment houses and semi-detached and duplex residences may be erected and used upon these lots in addition to private detached residences.

Second.—That an amending By-law be passed by the City Council to provide that semi-detached and duplex residences, in addition to private detached residences, may be erected and used upon the following lots:

1. Thirty, 32 and 34 on Glen Avenue North, between Seneca Street and Leonard Avenue, and the rear half of Lot 29 on Hopewell Avenue, also between Seneca Street and Leonard Avenue.

2. Six on the east side of Leonard Avenue, north of Woodbine Avenue, and south of Aylmer Avenue.

3. Nine, 10, 11 and 12 on the north side of Aylmer Avenue, east of Carlyle Avenue, and west of Shirley Avenue.

4. Nine, 10, 11 and 12 on the north side of Aylmer Avenue, east of Shirley Avenue, and west of Roslyn Avence.

5. Thirty, 32, 34, 36, 38, 40 and 42 on the north side of Hopewell Avenue, and west of Leonard Street.

6. Seventy-four and 75 on the south side of Aylmer Avenue, and east of Carlyle Avenue.

When the amending By-law has been passed I recommend that By-law No. 6237 as amended be approved.

The Board's tariff fee of $30.00 to be paid by the City in Law Stamps, to be affixed to the Order.

(Sgd.) J. A. Ellis,
Commissioner.

Toronto, May 2nd, 1927.

Adopted:
(Sgd.) C. R. McKeown,
Chairman.

May 25th, 1927.

Order

The application of the Corporation of the City of Ottawa, for an Order under section 399*a* of "The Consolidated Municipal Act, 1922," for approval of By-law No. 6237 of the said Corporation, entitled "A By-law restricting the use of land and the erection and use of buildings on land situate within the areas in Capital Ward herein defined," having come on to be heard before Mr. Commissioner Ellis, duly authorized to report upon the said application, as provided by section 9 of "The Ontario Railway and Municipal Board Act," at the City of Ottawa on the 14th and 29th days of April, 1927, in the presence of the Solicitor for the Applicant Corporation, a representative of the Town Planning Commission of the City of Ottawa, of certain property owners protesting against the application of the said By-law to certain lands proposed to be affected thereby, and their Solicitors, and it appearing that all the property owners to be affected

by the proposed By-law had been duly served by registered mail, with notice of the said hearing, upon hearing what was alleged on behalf of all such parties, and Mr. Commissioner Ellis having reported to this Board in writing under date of the 2nd day of May as follows:

"As authorized under section 9, chapter 186, R.S.O., 1914, I heard this application at the City of Ottawa on the 14th and 29th days of April, 1927. The By-law includes a considerable amount of property covering about forty blocks. The property owners affected number 562, and they were served with notice of the hearing on the 14th of April by registered mail. At the hearing on that date an adjournment was made to the 29th of April.

"The By-law prohibits the erection or use of any building for any purpose other than that of a detached private residence. There was little opposition to the general purpose of the By-law, but there were a number of objections so far as regard particular properties.

"After hearing all the parties who desired to be heard I have come to the following conclusions:

"First.—That Lots 9, 11 and 13 on the east side of Bronson Avenue, north of Aylmer Avenue and west of Fulton Avenue, be excluded from the provisions of the By-law; or the City Council may amend the By-law to provide that apartment houses and semi-detached and duplex residences may be erected and used upon these lots in addition to private detached residences.

"Second.—That an amending By-law be passed by the City Council to provide that semi-detached and duplex residences, in addition to private detached residences, may be erected and used upon the following lots:

"(1) Thirty, 32 and 34 on Glen Avenue North, between Seneca Street and Leonard Avenue, and the rear half of Lot 29 on Hopewell Avenue, also between Seneca Street and Leonard Avenue.

"(2) Six on the east side of Leonard Avenue, north of Woodbine Avenue, and south of Aylmer Avenue.

"(3) Nine, 10, 11 and 12 on the north side of Aylmer Avenue, east of Carlyle Avenue, and west of Shirley Avenue.

"(4) Nine, 10, 11 and 12 on the north side of Aylmer Avenue, east of Shirley Avenue, and west of Roslyn Avenue.

"(5) Thirty, 32, 34, 36, 38, 40 and 42 on the north side of Hopewell Avenue, and west of Leonard Street.

"(6) Seventy-four and 75 on the south side of Aylmer Avenue, and east of Carlyle Avenue.

"The Board's tariff fee of $30.00 to be paid by the City in Law Stamps to be affixed to the Order."

And the said Report having been adopted by this Board as the basis of its Order herein;

And upon it appearing that the Applicant Corporation had by its amending By-law No. 6271, finally passed on the 16th day of May instant, amended By-law No. 6237, so as to give effect to the directions contained in the said Report, a copy of which By-law has been filed with the Board;

This Board doth order and direct:

(1) That By-law No. 6237 of the Corporation of the City of Ottawa, entitled "A By-law restricting the use of land and the erection and use of buildings on land situate within the areas in Capital Ward herein defined," as amended by By-law No. 6271, be and the same is hereby approved.

(Sgd.) C. R. McKeown,

(Seal) *Chairman.*

PROCEDURE FILE A-1026

Between:

C. W. Davidson,

Applicant,

—and—

The Mount Albert Telephone Company, Limited,

Respondent.

Complaint by Applicant, pursuant to section 107 of "The Ontario Telephone Act, 1918," that the Respondent has failed to do certain acts required to be done by "The Ontario Companies Act" and has done certain things contrary to and in violation of the said Act.

Mar. 10th. Complaint filed.

Mar. 29th. Hearing, pursuant to appointment, 11 a.m. to 4.15 p.m., U.F.O. Hall, Mount Albert. Judgment reserved.

April 20th. Judgment delivered.

JUDGMENT

This is a complaint by the Applicant, a shareholder in the Mount Albert Telephone Company, Limited, the Respondent in this matter, made pursuant to section 107 of "The Ontario Telephone Act, 1918," to the effect that the Respondent has failed to do certain acts required to be done by "The Ontario Companies Act" and has done certain things contrary to and in violation of the said Act.

The complaint was heard at Mount Albert on March 29th, 1927, the Applicant being represented by Counsel, John B. Aylesworth, Esq., and the Respondent by Messrs. David Shillinglaw and John Moore, President and Secretary respectively of The Mount Albert Telephone Company, Limited.

The following is a memorandum of the various matters complained of as filed by Counsel for the Applicant at the hearing:

1. The meeting of shareholders held on January 31st, 1927, was illegally called. It did not comply with subsection 2, section 45, "The Ontario Companies Act," nor to By-laws of Mount Albert Telephone Company, Limited.

2. The financial sheet submitted to said meeting was not a proper balance sheet because of errors therein, lack of auditor's certificate thereon, nor was the Auditor's Report therewith, nor was same mailed to shareholders seven days previous thereto.

3. The audit, owing to one of the auditors doing part of the accountant's work in keeping books and preparing statement was not regular. He audited his own bookkeeping and his own statement which is questionable.

4. The financial statements of 1924, 1925 and 1926, when compared, certain accounts do not agree with previous ones and there are errors in or relating to capital account, general account, renewal account, receipts and disbursements and assets and liabilities. These statements were adopted with these errors.

5. That upon written application by the Applicant under section 45, subsection 5, clause (*a*), of "The Ontario Companies Act," for all reports mentioned in section 45, subsection 2 of said Act for the years 1921, 1922, 1923, 1924 and 1925 and 1926 forthwith as provided by said section 45, subsection 5 of said Act, the Company failed and neglected to furnish same as well as a certified copy of all by-laws asked for at the same time.

6. That sums found owing to the Company in Auditor's Reports adopted by annual meetings have been released by the Board of Directors.

7. That the Board of Directors have not submitted for examination by the auditors the accounts between this Company and the Bell Company for long distance tolls, nor for local tolls, all charged to and collected from leaseholders of the Company in all entries exceeding 10,000 each year, nor were the Treasurer's books of account examined by the auditors in 1926 audit.

8. It is reported that one of the Directors wired the Company's telephone premises in Mount Albert for Hydro without directions of the Board of Directors and subsequently received payment therefor which has been considered excessive.

The only evidence submitted in support of the matters complained of was that of the Applicant himself, the witnesses for the Respondent being John Moore, William H. Bohme and H. W. Theaker.

Upon giving careful consideration to the evidence adduced on behalf of the Applicant and Respondent, the Board has reached the conclusion that the matters referred to in paragraphs 3, 4, 6, 7 and 8 of the memorandum of complaint do not come within the scope of the authority vested in the Board by "The Ontario Telephone Act, 1918," and amendments thereto.

While for the purpose of regulating charges for service, prescribing terms of interchange of joint use of lines, or dealing with matters relating to depreciation, stock or bond issues and the approval of sales of transfers of telephone systems, the Board may require a company to furnish complete particulars of its financial affairs and for that purpose may have access to the company's books and accounts, it does not appear that the Board is vested with authority at the instigation of a dissatisfied shareholder to investigate alleged irregularities or inaccuracies in such books and accounts or in the auditing of them. Such authority is vested in the Supreme Court, pursuant to section 126 of "The Ontario Companies Act," which provides that upon the application by not less than one-fifth in value of the shareholders of a company the Court may appoint an inspector to investigate its affairs and management or that a company may, by resolution passed at the annual meeting or at a special meeting called for that purpose, appoint an inspector with similar powers to perform the same duties.

It is not incumbent upon the Board to express any opinion as to whether, in view of the provisions of section 130 of "The Ontario Companies Act," William H. Bohme, Manager of the local branch of the bank with which the Respondent does its banking was eligible for election as one of the auditors. It would, however, appear that the proper time for the Applicant to have protested his election was before he was appointed by the shareholders at the annual meeting in 1926. There is further no doubt that in making this appointment the shareholders were governed by the fact that, by reason of his financial training, Mr. Bohme was probably the best qualified man in the community for the position. If, as defined in the Act, he was "interested in any transaction of the corporation" such interest would be tantamount to that of a shareholder whose only concern would be to obtain a true statement of the Company's affairs.

The Board is, however, not impressed with the Applicant's criticism of the Respondent's financial statements for 1924, 1925 and 1926, more particularly in respect of the first two years mentioned when the Applicant was one of the auditors and therefore in a position to secure such information as might be necessary to adjust any apparent discrepancies. It is apparent in regard to the 1926 report that the Applicant did not have a clear understanding of the figures contained therein. This is very evident from his contention that "Receipts, 1926," should agree with the actual earnings in that year as shown in the "Profit

and Loss Account," whereas the facts are that this account included only revenue properly credited to 1926 operations, while "Receipts, 1926," include monies received and attributable to other years.

It is, moreover, not possible by a mere comparison of one year's financial statement with that of another year to determine with any degree of accuracy the existence of errors in either statement. The existence of errors, if there be such, can only be determined by a complete audit by a chartered accountant of the books and affairs of the Respondent covering the past three years. As there is no suggestion that any monies have been misappropriated or of any shortage of funds the cost of such an audit would in the opinion of the Board on the evidence submitted be out of all proportion to the results accruing therefrom. If, however, the Board thought otherwise it would not appear to have authority to require such an audit to be made.

In regard to paragraph 1 of the Memorandum of Complaint, prior to 1921 no by-law of a telephone company, pursuant to section 162 of "The Ontario Companies Act," had any force or effect until approved by the Lieutenant-Governor in Council. Since that date the approval of this Board is required in accordance with the provisions of section 74*a* of "The Ontario Telephone Act." As a search of the records of The Mount Albert Telephone Company, Limited, on file with the Provincial Secretary's Department and with this Board fail to show that any of the Company's by-laws have received the required approval such by-laws are not valid. As the general by-laws of the Company, passed on October 17th, 1907, are signed by "C. W. Davidson" as Secretary, it would appear that the Applicant is himself in part responsible for this neglect to secure approval to these by-laws.

In the absence of any valid by-law governing the calling of shareholders' meetings, such meetings must be called in the manner provided by section 44 of "The Ontario Companies Act" which provides that:

"Notice of the time and place for holding general meetings of every company, including the statutory meeting and the annual and special meetings, shall be given at least ten days previously thereto by registered letter to each shareholder at his last known address, and by an advertisement in a newspaper published at or as near as may be to the place where the company has its head office and to the chief place of business of the company if these differ.

The term "at least ten days previously" means that each shareholder must have ten clear days' notice exclusive of the date of mailing and the date of the meeting. In the case of a meeting called for January 31st, the notice would require to be mailed on January 20th. In this case the notice to the Applicant was not mailed until January 22nd and moreover it was not registered as required by "The Ontario Companies Act." Section 45 (1) of the said Act further provides that in default of any special provision in the Company's Letters Patent or by-laws fixing the time and place for holding the annual meeting, such meeting shall be held on the fourth Wednesday in January in every year. In order to comply with this provision the meeting should have been held on January 26th, 1927.

Dealing with paragraph 2 of the complaint, subsection (2) of section 45 of "The Ontario Companies Act" provides that:

"The directors shall, at least seven days before the day on which the meeting is held, send by post to every shareholder a report containing:

"(*a*) A balance sheet made up to date not more than three months before such annual meeting;

"(*b*) An abstract of income and expenditure for the financial period ending upon the date of such balance sheet;

"(*c*) The report of the auditor or auditors;

"(*d*) Such further information respecting the Company's financial position as 'The Special Act,' the Letters Patent, Supplementary Letters Patent, or the By-laws of the company may require;

"and the directors shall lay such report before the meeting."

It is admitted on behalf of the Respondent by Mr. Moore, the Secretary, that the balance sheet and abstract of income and expenditure was not mailed until two or three days before the meeting and that the shareholders were not furnished with a copy of the Auditor's Report.

Applicant further complains in paragraph 5 that the Respondent has failed and neglected to furnish him with copies of the reports required under section 45 of "The Ontario Companies Act" for the years 1921, 1922, 1923, 1924, 9125 and 1926. As Applicant himself produced at the hearing the financial statements for the years 1924, 1925 and 1926 and as it would appear from the evidence that the shareholders have been furnished with similar reports in each of the previous years named, although probably not within the time prescribed by law, this complaint is a somewhat frivolous one. Moreover subsection (5) of section 45 would appear to apply only to companies which have provided by by-law that it shall not be necessary to send the report mentioned in subsection 2 to the shareholders.

Applicant further complains that a copy of the by-laws has not been furnished to him. There would not, however, appear to be any provision in "The Ontario Companies Act" rendering this obligatory. Moreover as the Respondent has no valid by-laws in force such omission is not of importance.

For the foregoing reasons and upon the consideration of the evidence adduced the Board finds that the Respondent has failed to do certain acts, matters or things required to be done by it under "The Ontario Companies Act," viz.:

1. To give at least ten days' notice by registered letter to each shareholder of the holding of the annual meeting of The Mount Albert Telephone Company, Limited, previously to January 31st, 1927.

2. To hold such meeting on the fourth Wednesday in January, 1927.

3. To send by post to every shareholder at least seven days before the date of the annual meeting, the report mentioned in subsection 2 of section 45 of "The Ontario Companies Act."

4. To obtain approval to the by-laws passed from time to time by the directors and shareholders of The Mount Albert Telephone Company, Limited, as required by section 162 of "The Ontario Companies Act" and section 74*a* of "The Ontario Telephone Act."

And the Board further finds that in consequence of the failures as aforesaid the meeting purporting to be the annual meeting of the shareholders of The Mount Albert Telephone Company, Limited, held on January 31st, 1927, was not duly called as required by law and therefore all the business transacted at such meeting, including the election of directors and auditors, is invalid.

It will therefore be necessary to call a special general meeting of shareholders in the manner provided by sections 44 and 46 of "The Ontario Companies Act" for the purpose of:

1. Receiving and considering the balance sheet, abstract of income and expenditure and the report of the auditors for the year ending December 31st, 1926.

2. Electing directors for the year 1927.

3. Appointing an auditor or auditors for the year 1927.

4. Passing by-laws regarding the control and management of the company's undertaking.

5. Confirming and validating all acts done and business transacted by the acting Board of Directors since January 31st, 1927.

In connection with the hearing of this application a number of matters were brought to the notice of the Board, which while not pertinent to this enquiry at the same time demand serious consideration. These may be summarized as follows:

1. There is a lack of uniformity in the form of annual report from year to year.

2. There would appear to be discrimination in favour of certain subscribers in the matter of allowing discount for prompt payment of rentals.

3. A surcharge of 20 cents is made to subscribers upon each long distance call originating upon the Respondent's system outside of what are known as the ordinary hours for service, such calls being classified as night calls. As no such charge is collected on similar incoming long distance business this would appear to be discrimination and contrary to section 89*a* of "The Ontario Telephone Act."

In regard to item "1," it is suggested that the Respondent adopt the form of Annual Report as approved by this Board which will be found on pages 151 to 154 of "Telephone Systems, 1920," and further that it consider the advisability of putting into effect a more complete and modern system of accounting.

To avoid the possibility of discrimination in the matter of discount for prompt payment, referred to in item "2," it is suggested that the form of account shown on page 155 of "Telephone Systems, 1920," be adopted. In any event the Board will not permit this discrimination to continue.

The discrimination indicated in item "3" must be discontinued. In this connection the Board is of opinion that the Respondent should consider the advisability of abolishing the charge for night service on local calls also and increase the remuneration of the central operator by a sufficient amount to compensate for this service. In such an event it might be provided that within certain hours calls would only be answered in cases of emergency such as for medical, veterinary or police aid or in case of accident or fire; also for long distance calls.

It is further suggested that the Respondent would be well advised to consider the appointment of a chartered accountant as auditor instead of two auditors of limited qualifications for the work involved. Such an appointment should remove all doubt in the minds of any shareholder as to the accuracy of financial statements and avoid a recurrence of dissatisfaction such as has resulted in this application.

(Sgd.) C. R. McKeown,
Chairman.

April 20th, 1927.

Procedure File A-1038

Application by the Board of Park Management of the City of Windsor, under section 13 (6) of "The Public Parks Act," for approval of its By-law No. 1, to authorize the leasing of Wigle Park for athletic purposes to The Windsor Athletic Association.

March 15th. Application and material filed.

April 21st. Hearing, pursuant to appointment, 10 a.m. to 4 p.m., Council Chamber, City Hall, Windsor. Application allowed as per consent. New By-law to be drawn. Order to be submitted to Mr. Riddell for approval. Law Stamp, $15.00.

May 9th. New By-law No. 2 filed as directed at the hearing.

May 11th. Further material filed.

May 12th. Order issued.

May 12th, 1927.

ORDER

Upon the application of the said Board of Park Management, and public notice of such application having been duly given as directed by the Board, and the Board having, pursuant to objection filed, appointed Thursday, the 21st day of April, 1927, for the hearing of same, when the application was granted subject to new By-law being passed, and the Board's directions herein having been complied with:

The Board orders, under and in pursuance of the provisions of subsection (6) of section 13 of "The Public Parks Act," that the said By-law No. 2 of the Board of Park Management of the City of Windsor, intituled "By-law No. 2, a By-law for setting aside a part of Wigle Park for athletic purposes," be and the same is hereby approved.

(Agd.) A. B. INGRAM,
Vice-Chairman.

(Seal)

PROCEDURE FILE A-1039

Application by the Town of Kapuskasing, under subsection (2*b*) of section 399*a* of "The Consolidated Municipal Act, 1922," for approval of its By-law No. 113 repealing its Restricted Areas By-law No. 21 in so far as same prevents the erection of a Burial Parlor on the south half of Lot 470 and Lot 471.

Mar. 15th. Application and copy of By-law filed.

May 30th. Hearing, pursuant to appointment, 11 to 11.45 a.m., at Board's Chambers. (Mr. Commissioner Ellis authorized under section 9, chapter 186, R.S.O.)

May 30th. Report of Mr. Commissioner Ellis filed.

May 31st. Report of Mr. Commissioner Ellis adopted.

June 7th. Hearing—for reconsideration—11 to 11.30 a.m., at the Board's Chambers. Disposition of Board as of May 31st to stand.

June 7th. Order issued.

REPORT

I heard this application on this date.

Objections to the approval of the By-law were filed by L. E. Taplin, owner of Lot 323 on King Street, and by the Vestry of the Anglican Church, who are the owners of Lots 472 and 473 King Street, Lots 474 and 475, Stewart Avenue, and Lots 468 and 467 Mundy Avenue.

The Reverend Father Lajoie and Reverend Father Lussier appeared with the Solicitor for the person proposing to erect the burial parlor and supported the application. A letter was also filed from the Bishop of Northern Ontario in support of it.

Spruce Falls Power & Paper Company, Limited, who own a considerable number of lots in the vicinity of the proposed burial parlor, are not opposing the application.

On one side of the proposed burial parlor is the Anglican Church and on the other side the Roman Catholic Rectory. The Roman Catholic Church is in the next block, on the opposite side of the street from the Rectory.

As the majority of the owners, and as these owners own the largest number of lots which might be affected, are in favour of the application, I recommend that the By-law be approved.

Regarding the objection of the Anglican Church it does not appear to me that there can be any great objection to a burial parlour being erected close to the church. I would be disposed to give more weight to an objection by the owners of the Roman Catholic Rectory who will also be next to the proposed burial parlor, and who are strongly in favour of the By-law.

Dated this 30th day of May, A.D. 1927.

(Sgd.) J. A. Ellis,
Commissioner.

Adopted as the basis of the Board's Order.

(Sgd.) C. R. McKeown,
Chairman.

May 31st, 1927.

June 7th, 1927.

Order

Upon the application of the said Corporation, and public notice of the appointment for the hearing of this application having been duly given as directed by the Board and upon consideration of the objections filed, and Mr. Commissioner Ellis (duly authorized under section 9, chapter 186, R.S.O.) having, on the 30th day of May, 1927, heard Counsel for the Applicant, and no one appearing in opposition thereto, and upon consideration of the Report of Mr. Commissioner Ellis, dated the 30th day of May, 1927, filed, which Report has been adopted as the basis of the Board's Order:

The Board orders, under and in pursuance of the provisions of subsection (2*b*) of section 399*a* of "The Consolidated Municipal Act, 1922," that the said By-law No. 113, intituled "By-law No. 113. By-law to amend By-law No. 21 of the Corporation of the Town of Kapuskasing," be and the same is hereby approved.

(Sgd.) C. R. McKeown,
(Seal) *Chair man*

Procedure File A-1052

The Commissioners for the Telephone System of the Municipality of North Norwich,

Applicant,

—and—

The Norfolk County Telephone Company, Limited,

Respondent.

Application under section 78 of "The Ontario Telephone Act, 1918," for consent to the erection of poles upon and along the same portion of certain highways in the Township of Windham upon which the pole leads of the Respondent are already erected.

Mar. 22nd. Application filed.

April 8th. Hearing, pursuant to appointment, 11 a.m. to 2.15 p.m., Council Chamber, Waterford. (Chairman authorized under section 9, chapter 186, R.S.O.) Applicant to report, within ten days, as to signing of proper petition and contract by land owners; also as to consent by by-law to extension into Township of Windham.

May 18th. Report of Chairman filed and adopted.

May 18th. Order.

REPORT

The undersigned having heard the evidence of all parties relative to this application recommends that the annexed Order be adopted as the Order of the Board.

(Sgd.) C. R. McKEOWN,
Chairman.

May 18th, 1927.

May 18th, 1927.

ORDER

Upon the application of the above-named Applicant, upon reading the Report of C. R. McKEOWN, Esquire K.C., Chairman, who heard the evidence adduced on behalf of the Applicant and Respondent, and other material on file.

The Board orders that the application of the Applicant be and the same is hereby dismissed.

And the Board makes no order for costs, save and except that the Applicant shall pay $10.00 for the Law Stamps required for this Order.

(Sgd.) C. R. McKEOWN,
Chairman.

(Seal)

PROCEDURE FILE A-1060

In the matter of the petition of T. D. Cowper and others, under section 9 of "The Local Improvement Act," against the construction of a pavement in the City of Welland, on Division Street, between Hellems Avenue and Burgar Street.

Mar. 29th. Petition filed.

April 20th. Hearing, pursuant to appointment, 10 a.m., 10.50 a.m. to 12 m., Council Chamber, City Hall, Welland. Petition dismissed.

April 20th. Order.

April 20th, 1927.

ORDER

Pursuant to the appointment given herein, this matter came on for hearing before The Ontario Railway and Municipal Board at the Council Chamber in the City Hall in the City of Welland, and upon hearing what was alleged by Counsel for the Petitioners and what was alleged by Counsel for the Municipal Corporation of the City of Welland and upon hearing what evidence was adduced by both parties:

The Board orders that the petition of T. D. Cowper and others, under section 9 of "The Local Improvement Act," against the construction by the

City of Welland of a pavement on Division Street, between Hellems Avenue and Burgar Streets, in the said City, be and the same is hereby dismissed.

And it is ordered that $15.00, the tariff fee of the Board herein, be added to and form a part of the cost of the work.

(Sgd.) A. B. Ingram,
Vice-Chairman.

(Seal)

Procedure File A-1070

Application by The Norfolk County Telephone Company, Limited, under section 83 of "The Ontario Telephone Act," for an Order prescribing the terms for interchange of service between the Applicant's Scotland Exchange and The North Norwich Municipal Telephone System.

April. 1st. Application filed.

April 8th. Hearing, pursuant to appointment, 11 a.m. to 12 m., Council Chamber, Waterford. (Chairman authorized under section 9, chapter 186, R.S.O.) Judgment reserved.

June 7th. Board decides it has not jurisdiction.

Procedure File A-1071

Application by the Township of York, under section 399*a* (2*b*) of "The Consolidated Municipal Act, 1922," for approval of its By-law No. 9003, amending its Restricted Area By-law No. 7663 as to the portion of Eglinton Avenue, from the centre line of the Weston Road to the Humber River (within the Township of York).

April 2nd. Application and material filed.

April 26th. Hearing, pursuant to appointment, 11 a.m. to 12 m., at Board's Chambers. Adjourned to 11 a.m., May 4th, 1927.

May 4th. Hearing continued, 11 to 11.15 a.m. Adjourned to 10th May, 1927, at 11 a.m. City of Toronto to be notified.

May 10th. Hearing continued, 11 to 11.20 a.m. Present By-law to be repealed and new By-law enacted which will be approved. (See Reporter's Notes.)

Procedure File A-1072

Application by the Village of Forest Hill, under section 399*a* of "The Consolidated Municipal Act, 1922," for approval of its By-law No. 179, restricting the use of land or the erection or use of buildings on lots fronting or abutting on Dunloe Road and the proposed extension of Kilbarry Road from Russell Hill Road westerly to Spadina Road.

April 4th. Application and material filed.

April 27th. Hearing, pursuant to appointment, 11 a.m. to 12 m., at Board's Chambers. Adjourned to 4th May, 1927, at 11 a.m.

May 4th. Hearing continued, 11 a.m. to 12 m. By-law to be amended. Dr. Clarkson to have privilege of erecting three detached houses (each on 40-foot lot) fronting on Dunloe Road, and will then be approved. (See Reporter's Notes.)

June 18th. Amending By-law No. 194 filed.

June 18th. Draft Order filed.

June 21st. Application granted.

June 21st. Order, approving By-law No. 179 as amended by By-law No. 194, issued.

June 21st, 1927.

ORDER

Upon the application of the Corporation made to this Board on the 27th day of April, 1927, and on the 4th day of May, 1927, and upon hearing read the material filed by Melville Grant, Esquire, Solicitor for the Applicant, upon hearing what was alleged by Counsel for the Applicant, John T. Moore and Dr. Clarkson, ratepayers, appearing, and no one else appearing to oppose said application, although notice of the hearing of the same was duly given as required by the Statute, and an amendment having been suggested to the said by-law, which was duly made as appears by By-law No. 194 of the said municipality, and the same coming on this day for final hearing:

The Board orders under and in pursuance of section 399*a* of "The Consolidated Municipal Act, 1922, being chapter 72, Ontario Statutes, 1922, and amendment thereto, that the said By-law No. 179, intituled "A By-law to fix building restrictions on Dunloe Road and on Kilbarry Road, between Spadina Road and Russell Hill Road, when opened," as amended by By-law No. 194, be and the same is hereby approved.

And the Board makes no order as to costs, except that the Corporation pay the Board's tariff fee of $20.00 for Law Stamps on the Order herein.

(Sgd.) C. R. McKEOWN,
(Seal) *Chairman.*

PROCEDURE FILE A-1079

In the matter of the petition of Louise Cline and others, under section 9 of "The Local Improvement Act," against the construction of proposed asphalt pavement on Victoria Street, between Lancaster Street and Filbert Street, in the City of Kitchener.

April 7th. Petition filed.

April 28th. Hearing, pursuant to appointment, 10 to 11.30 a.m., Council Chamber, City Hall, Kitchener. (Chairman authorized under section 9, chapter 186, R.S.O.) Judgment reserved.

May 6th. Judgment delivered.

OPINION OF THE BOARD

Acting under section 9 of "The Ontario Railway and Municipal Board Act," I attended at the City of Kitchener on Thursday, the 28th day of April, 1927, and heard evidence and argument supporting the contention of the petitioners herein, as well as those who were opposing the petition and supporting the By-law passed by the City of Kitchener.

Victoria Street is paved to Lancaster Street and from Lancaster Street to Filbert Street, being that portion thereof referred to in the petition above set out which is not a paved street. The Pollock-Welker Company appear to occupy almost one-half of the property on the northerly side of this street, between Filbert Street and Lancaster Street; the Conger-Lehigh Coal Company occupies about one-eighth of the property on the north side of the street; Ferman Snider has a small holding on the corner of Victoria Street and Lancaster Street, and W. T. Barrie, Jr., is apparently the owner of the remaining portion of the property on that side of the street. On the opposite side the property is owned by small holdings, some of them only a fifty-foot frontage, and many of them being

vacant property, so that there are but three or four houses on the southerly side of Victoria Street between Lancaster Street and Filbert Street. At the request of the Pollock-Welker Company, whose factory is located almost on the corner of Filbert Street and Victoria Street, and which company is seeking access to the station by way of Victoria Street, the Council of the City of Kitchener under section 9 of "The Local Improvement Act" passed a by-law directing that the said street shall be paved, and that the costs occasioned thereby shall be apportioned to the different property holders facing or abutting thereon. The City of Kitchener having adopted a policy that in local improvement matters each street should bear the full cost of the improvements on that particular street, the City bearing no share of the cost whatever, save and except that I presume which under section 21 of "The Local Improvement Act," the City is bound to assume as to intersections, culverts, etc.

In accordance with the rights given them the petitioners have requested that the by-law passed by the City of Kitchener be not approved by this Board, and the reasons assigned are that the property adjacent to the street being built on either by small property holders, or being vacant land, with the exception of the Pollock-Welker Company premises above mentioned, the pavement would be of no material advantage to the property holders, and the burden of taxation which such a pavement would entail would be far in excess of any advantage that might possibly accrue, and would be a burden so out of proportion to the advantage that these property owners should not be asked to undertake it.

Opposite the Pollock-Welker Company factory is Locust Street which is paved, and along which the Pollock-Welker Company can gain access to the heart of the City as well as to the station, but this necessitates the hauling of their manufactured goods some distance further than would be necessary if Victoria Street were paved as above set out. Victoria Street does not appear to lead to any particular locality but would be used no doubt to serve some of the residents of Kitchener on the Filbert Street end of the proposed pavement. The proposed pavement would mean that to the owner of a fifty-foot lot an additional tax of some $35.00 a year for the next ten years would be imposed. By reason of the class of houses along this street, and they are very few, this would almost mean a doubling of the present taxation with no reasonable improvement in the value of the property, and against the desire of the property owners themselves.

The petition filed with the Board in opposition to the proposed by-law is certified to by the Clerk of the Municipality as having been signed by a majority of the owners representing at least one-half in value of the lots, and comparing the names with the plan filed I am of the opinion that the petition is signed by almost 90 per cent. of the actual owners of property upon the street. The great benefit would undoubtedly accrue to the Pollock-Welker Company as it is agreed by all parties that for parts of the year the street is impassable for reasonable loads, and that the said Company has no outlet to the station except by going around a block by way of Locust Street. There is, however, no means of compelling the Pollock-Welker Company to pay more than its proportionate share of this local improvement, and I would therefore, feeling that the pavement is desirable from the standpoint of the encouragement of factories, and at the same time feeling that it is not desirable to place upon the small property owners burdens out of all proportion to the advantage gained by them, order that the City of Kitchener shall pay such portion of the said local improvement as by section 21 of "The Local Improvement Act" the Corporation is required to pay, and in addition thereto that the said City of Kitchener as a whole shall pay

30 per cent. of the cost of the said local improvement, which would otherwise be chargeable upon the land facing or abutting directly upon the work required to be done, and that with such amendment the by-law shall be approved.

And the Board makes no order as to costs save and except that the City of Kitchener shall pay $15.00 for Law Stamps, the Board's tariff fee herein, and charge same to the cost of the works.

(Sgd.) C. R. McKeown,
Chairman.

Dated at Toronto,
the 6th day of May, A.D. 1927.

Procedure File A-1086

In the matter of the application of the Commissioners for the Telephone System of the Municipality of Mornington, under section 88 of "The Ontario Telephone Act, 1918," for authority to increase the charges for service from $20.00 to $27.00 per annum, subject to a discount of 10 per cent. for prompt payment.

April 11th. Application and material filed.

May 30th. Hearing, pursuant to appointment, 1 to 2 p.m., Council Chamber, Milverton. (Chairman authorized under section 9, chapter 186, R.S.O., 1914.)

June 2nd. Report of Chairman filed and adopted.

June 2nd. Order.

Report

The undersigned, having heard the evidence of all parties relative to this application, recommends that the annexed Order be adopted as the Order of the Board.

(Sgd.) C. R. McKeown,
Chairman.

Toronto, June 2nd, 19 7.

June 2nd, 1927.

Order

Upon the application of the above-named Applicants, upon reading the Report of C. R. McKeown, Esquire, K.C., Chairman, who heard the evidence adduced on behalf of all parties, Statements of Assets and Liabilities, Receipts and Disbursements and other material filed:

The Board orders that the Applicants, the Commissioners for the Telephone System of the Municipality of Mornington, be authorized to make the following charges for telephone service, subject to a discount of 10 per cent. if paid on or before August 1st in each year, and to take effect as from July 1st, 1927:

To subscribers.....$25.00 per annum.

Provided, however, that any subscriber paying one-half year's charge at the foregoing rate on or before August 1st in each year shall be entitled to a discount of 10 per cent. upon the amount so paid.

To persons not being subscribers within the meaning of sub-section (*g*) of section 2 of "The Ontario Telephone Act, 1918".....$25.00 per annum.

Provided, however, that any person paying one-half year's charge at the foregoing rate on or before August 1st in each year shall be entitled to a discount of 10 per cent. upon the amount so paid.

And the Board makes no order for costs, save and except that the Applicants shall pay $10.00 for the Law Stamps required for this Order.

(Sgd.) C. R. McKeown,
Chairman

(Seal)

PROCEDURE FILE A-1088

In the matter of the petition of W. A. Beemer and others under section 21 of "The Consolidated Municipal Act, 1922," for annexation to the Town of New Toronto of that part of the Township of Etobicoke known as the property of "The Ontario Hospital for the Insane," and being parts of Township Lots 5 and 6 and road allowance between the said lots in the Broken Front Concession, fronting Lake Ontario.

April 11th. Petition and other material filed.

May 6th. Hearing, pursuant to appointment, 10 to 10.30 a.m., at the Board's Chambers. Application granted. Applicant's Solicitor to draft Order and submit to Mr. Steele for approval. Order not to issue until Ontario Cabinet decides as to agreement with Township of Etobicoke *re* sewage. (Township to notify Provincial Secretary.) (See Reporter's Notes.)

May 12th. Approved draft Order filed.

May 12th. Order issued.

May 6th, 1927.

ORDER

Upon the application of the above-named petitioners, and upon reading the petition of the Applicants herein filed with the Board, and the resolution of the Corporation of the Town of New Toronto, passed on the 4th day of February, 1927, declaring the expediency of such annexation, and upon hearing said petitioners, and what was alleged by Counsel on behalf of the Corporation of the Town of New Toronto and the Corporation of the Township of Etobicoke, and public notice of the hearing having been given as directed by the Board:

This Board doth order and proclaim that the portion of the Township of Etobicoke, in the County of York, known as "The Ontario Hospital for the Insane," on the south side of the Lake Shore Road from the westerly limits of the Jackson property running west to the east limit of the Government Road shown on plan prepared by A. Cooke, O.L.S., dated the 4th day of February, 1927, and more particularly described as follows:

All and singular that parcel or tract of land and premises situate, lying and being in the Township of Etobicoke, in the County of York, in the Province of Ontario, and being composed of parts of Township Lots Five and Six and the road allowance between said lots in the broken front concession fronting the Lake, and being more particularly described as follows: Commencing at a point in the southerly limit of the Lake Shore Road distant twenty-two feet five inches (22′ 5″) measured westerly thereon from the monument marking the northeasterly angle of said Lot 5, said point being the intersection with the southerly limit of the Lake Shore Road of the fence marking the easterly limit of the property now owned and occupied by the Government of the Province of Ontario as a Hospital for the Insane, said fence being also the westerly limit of Plans 2216 and 2242 as registered in the Registry Office for the east and west

ridings of the County of York; thence southerly along the said fence two thousand and twenty-six feet (2,026′) more or less to the water's edge of Lake Ontario; thence westerly along the water's edge of Lake Ontario following its various windings to the intersection with a line drawn parallel to and distant thirty-three feet (33′) measured easterly from the westerly limit of said Township Lot 6; said line being the centre limit of a road allowance sixty-six feet (66′) in width opened in lieu of original road allowance between said Lots Five and Six, and lying immediately east of the westerly limits of said Lot Six and now called Government Road; thence northerly along the said easterly limit of said road allowance and its production two thousand four hundred and eighty-eight feet (2,488′) more or less to a point thirty-three feet (33′) north of the southerly limit of the Lake Shore Road; thence easterly along a line drawn parallel to and distant thirty-three feet (33′) measured northerly and at right angles from the southerly limit of the Lake Shore Road two thousand five hundred and sixty-seven feet five inches (2,567′ 5 ″) more or less to the intersection with the production northerly of the aforesaid fence; thence southerly along said production of said fence thirty-three feet (33′) to the place of beginning, be and the same is hereby annexed to the Town of New Toronto; and the said annexation shall take effect upon and subject to the following terms and conditions, namely:

1. That the taxes, assessments, school and other rates (if any) in respect of the said lands in the said territory, shall for the year 1928, and thereafter, be levied by the Corporation of the Town of New Toronto, and the assessment of such lands for the year 1928 may be made at any time during the year 1927.

2. The Board doth further order and proclaim that the Corporation of the Township of Etobicoke shall be entitled to levy and collect all municipal taxes in the said territory for the year 1927.

3. The said annexed territory shall form part of Ward No. 3 of the said Town of New Toronto.

4. This Order shall come into force on the 13th day of May, 1927.

(Sgd.) C. R. McKeown,
(Seal) *Chairman.*

Procedure File A-1096

Between:

The Byron Telephone Company, Limited,
Applicant

—and—

The Caradoc-Ekfrid Telephone Company, Limited,
Respondent.

(Application under section 83 of "The Ontario Telephone Act, 1918," for an Order fixing the terms for interchange of service between the telephone systems of the Applicant and Respondent.)

April 14th. Application filed.

April 19th. Hearing, pursuant to appointment, 11.15 a.m. to 12.15 p.m., Court House, London. (Vice-Chairman authorized under section 9, chapter 186, R.S.O., 1914.) Parties advised it would be contrary to Board's policy to order one system to furnish switchboard space and operating services without remuneration. Under circumstances $30.00 per annum reasonable charge for switching

Applicant's subscribers at Mount Brydges. Respondent should continue to pay Applicant for pin space. Applicant may take its Line No. 30 off the Mount Brydges switchboard.

Sept. 6th. Disconnection of Applicant's Line No. 30 from Mount Brydges switchboard disposes of this application as to switching charge payable to Respondent. (See letter of this date to Respondent.)

Procedure File A-1099

Application by The Hamilton Street Railway Company, under section 256 of "The Ontario Railway Act," for approval of type of One-man, Two-man Car proposed to be operated in the City of Hamilton.

April 20th. Application and blueprint drawings Nos. 4502, 4503, 4505, X4392, 4504, 30110, 60626, X4389, 2066 and S-100 filed.

June 17th. Inspection by Board.

June 30th. Copy of By-law 3336 of City of Hamilton filed.

Aug. 13th. Extract from Report of Board of Control, adopted by the City Council on the 9th of August, 1927, filed.

Aug. 15th. Order issued granting application and plans certified accordingly.

August 15th, 1927.

Order

Upon the application of the said Company, and upon reading the copy of By-law No. 3336 of the Corporation of the City of Hamilton and the copy of the Extract from the Report of the Board of Control of the said City adopted by its Council on the 9th day of August, 1927, and upon consideration of the Specifications, Plans and other material filed:

The Board orders, under and in pursuance of the provisions of section 256 of "The Ontario Railway Act," that the type of One-man, Two-man Cars proposed to be operated by the Hamilton Street Railway Company in their transportation system on the streets of the City of Hamilton, be and the said is hereby approved such approval not to be construed as granting permission to the Company to operate such One-man, Two-man Cars with one man on any street without the consent of this Board as provided in paragraph 6 of By-law No. 3336 of the Corporation of the City of Hamilton, passed on the 25th day of May, 1926.

(Sgd.) C. R. McKeown,
(Seal) *Chairman.*

Procedure File A-1102. (P. 517)

Application by The Toronto Transportation Commission under section 256 of "The Ontario Railway Act" for approval of plan of One-man Car for use on its Scarboro Division.

April 21st. Application and blueprint Drawing No. H. 2638 filed.

June 23rd. Hearing, pursuant to appointment, 10 to 11.10 a.m., at Board's Chambers. Application granted for 90-day period pending negotiations and observation of operation and safety. (See Reporter's Notes.) 11 a.m., Sept. 22nd, appointed for further hearing.

Sept. 22nd. Hearing continued pursuant to adjournment, 11 a.m. to 1 p.m., at Board's Chambers. Adjourned to 24th January, 1928, at 11 a.m., at the Board's Chambers. Operation to continue in interim. (See Reporter's Notes.)

Procedure File A-1103

Application by The Toronto Transportation Commission under section 98 of "The Ontario Railway Act," for permission to change the gauge on the Metropolitan and Mimico Divisions of its Radial Railways.

April 22nd. Application and material filed.

May 3rd. Hearing, pursuant to appointment, 11 to 11.30 a.m., at Board's Chambers. Adjourned *re* Mimico Division to 11th inst., at 11 a.m.; *re* Metropolitan Division to 12th inst., at 10 a.m.

May 9th. Subpoena issued to Mr. Bristol, Solicitor for Collis Leather Co. (*re* Metropolitan Division).

May 11th. Hearing continued *re* Mimico Division, pursuant to adjournment, 11 a.m. to 12 m. Judgment reserved.

May 12th. Hearing continued *re* Metropolitan Division, 10 a.m. to 5.20 p.m., adjourned to 16th inst., at 11 a.m.

May 16th. Hearing continued *re* Metropolitan Division, 11 a.m. to 1.15 p.m. Hearing concluded. Judgment reserved. Board's Engineer to report on Engineering questions. (See Reporter's Notes.)

Aug. 9th. Approved draft Order filed and issued *re* Metropolitan Division.

Aug. 12th. Plans (blueprint), Drawing No. R-T-24 filed, and approved and certified.

Oct. 14th. Application for Interim Order *re* Mimico Division.

Oct. 20th. Hearing, pursuant to appointment, 11 to 11.50 a.m., at Board's Chambers. Order to be issued allowing Applicants to widen gauge, at their own risk as to unnecessary expense, and to be without prejudice to the rights, claims, etc., of any party. Applicant's Counsel to draft Order and submit to other Counsel for approval as to form.

July 27th, 1927.

Order

In the matter of the application of The Toronto Transportation Commission for permission to change the gauge of the Metropolitan Division of its Radial Railways from the standard railway gauge to the gauge existing upon its Toronto system, and in the matter of "The Ontario Railway Act," R.S.O., chapter 185.

Upon application made to the Board on the 3rd, 12th and 16th days of May, 1927, and upon hearing what was alleged by Counsel for the Applicant, for the Corporation of the County of York, for the Canadian National Railways, for Collis Leather Company, Limited, the Corporation of the Town of Aurora, the Corporation of the Township of North York, the Corporation of the Township of King, the Corporation of the Village of Schomberg, and McKenzie Brothers, and by the Reeve of the Township of Vaughan, and judgment on the said application having been reserved until this day:

1. This Board doth order that the said application be and the same is hereby granted and that the Applicant, The Toronto Transportation Commission, be forthwith permitted to change the gauge upon the Metropolitan Division of its Radial Railways from the standard gauge of 4 feet 8½ inches to the gauge prevailing in the City of Toronto, namely, 4 feet 10 7/8 inches, such change to be made in accordance with plans to be submitted by the Applicant and approved by the Board's Engineer.

2. And this Board doth further order that the Applicant do pay upon this Order Law Stamps to the value of $45.00.

(Sgd.) C. R. McKeown,

(Seal) *Chairman.*

Procedure File A-1106

Application by the Township of Scarborough, under chapter 88, 13-14 Geo. V, Statutes of Ontario, being a special Act respecting the said Township, for approval of its By-law No. 1456, to set apart Water Area No. 5.

April 23rd. Application and material filed.

May 11th. Hearing, pursuant to appointment, 11 to 11.15 a.m., at the Board's Chambers. Application granted. Applicant's Solicitor to draft Order.

July 8th. Draft Order filed.

July 8th. Order issued.

May 11th, 1927.

Order

Upon this matter coming on for hearing this day, public notice of the hearing having been duly given as directed by the Board, and upon hearing what was alleged by Henry E. Redman, Esquire, Counsel for the Applicant, and upon reading the copy of the said proposed By-law, and the other material filed, and no one opposing the application:

The Board doth order, under and in pursuance of the provisions of chapter 88 of the Statutes of Ontario, passed in the thirteenth and fourteenth years of the reign of His Majesty King George V, that the said By-law No. 1456, intituled "By-law No. 1456 of the Township of Scarborough, being a By-law to set apart a further defined area of the Municipality to be known as Waterworks Area No. 5, and to authorize the construction and extension of the Scarborough Waterworks in such Area, and to authorize the construction of mains in such Area, and to authorize the imposition and levy of the rates which have already been imposed upon Waterworks Areas Nos. 1, 2 and 4 at large in respect to said waterworks remaining unpaid after the 15th day of December, 1926, on said Waterworks Area No. 5, as well as on Waterworks Areas Nos. 1, 2 and 4," be and the same is hereby approved.

(Sgd.) C. R. McKeown,
Chairman.

(Seal)

Procedure File A-1115

In the matter of the application of the Corporation of the City of Oshawa, under section 399*a* of "The Consolidated Municipal Act, 1922," for the approval of its Restricted Area By-law No. 1809, restricting to the erection of detached private residences, King Street east of the Ritson Road.

April 27th. Application and material filed.

May 27th. Hearing, pursuant to appointment, 10.30 a.m. to 12 m., Council Chamber, City Hall, Oshawa. (Mr. Commissioner Ellis authorized under section 9, chapter 186, R.S.O.)

May 30th. Report of Mr. Commissioner Ellis filed and adopted.

Report

I heard this application at the City of Oshawa on the 27th instant. There are thirty-nine property owners in the proposed restricted area. The By-law was passed unanimously by the City Council on a petition signed by twenty-six of these property owners.

I viewed the proposed restricted area. The residences at present erected there are with one possible exception private detached dwellings of a very good class, and this part of King Street appears to be one of the best residential districts in the City. The most easterly part of King Street up to the City limits is at present vacant undivided land. The owners of these properties are amongst the petitioners for the By-law. It appears to me that from a general point of view, and subject to what is hereinafter stated, the By-law should be approved.

The By-law provides that the lands to be restricted are those within a distance of 150 feet from the nearest point in the nearest boundary of King Street, east of Ritson Road. It was stated that the lots which have been laid out in this area are generally 100 feet in depth. I therefore think the By-law should be amended to provide that the distance back on both sides of King Street to be restricted should be 100 feet instead of 150 feet.

Mr. F. L. Vickery, the owner of Lot No. 1 on King Street East, which is on the southeast corner of King Street and Ritson Road, strongly objected to his property being included in the By-law. The proposed area begins at Ritson Road, so the lot in question is the commencement of it. On one corner of King Street and Ritson Road a store has been erected which is just outside the proposed area. Under all the circumstances I think Lot No. 1 on the southeast corner of King Street and Ritson Road, which has a frontage of 54 feet on King Street and a depth of 100 feet on Ritson Road, and also the lot owned by George Evans on the opposite corner of King Street and Ritson Road, which has a frontage of 50 feet on King Street, should be excluded from the By-law; and the By-law might also be amended to provide for these two last-mentioned lots being excluded.

I therefore recommend that the By-law be approved upon an amending by-law being passed as above mentioned.

The Board's tariff fee of $15.00 to be paid by the City of Oshawa in Law Stamps to be affixed to the Order.

(Sgd.) J. A. Ellis,
Commissioner.

Dated this 30th day of May, A.D. 1927.

Adopted as the basis of the Board's Order.

(Sgd.) C. R. McKeown,
Chairman.

Procedure File A-1116

Application by the Corporation of the City of Toronto, under section 399*a*, subsection (2*b*) of "The Consolidated Municipal Act, 1922," for approval of its By-law No. 11217, repealing its Restricted Area By-law No. 9651 as to No. 206 Cottingham Street, to permit the conversion of same into a duplex house.

April 27th. Application and material filed.

June 16th. Hearing, pursuant to appointment, 11 to 11.15 a.m., at the Board's Chambers. Declaration as to notice to owners to be filed. Application granted. Applicant's Solicitor to draft Order.

June 23rd. Proof filed as directed.

June 23rd. Draft Order filed.

June 23rd. Order issued.

June 16th, 1927.

ORDER

Upon the application of the Corporation of the City of Toronto, upon hearing what was alleged by Counsel for the Applicant, upon reading a copy of each of the said By-laws and the other material filed:

The Board orders, under and in pursuance of subsection (2*b*) of section 399*a* of "The Consolidated Municipal Act, 1922," that the said By-law No. 11217, entitled "No. 11217. A By-law to repeal By-law No. 9651 in so far as it prevents the conversion of No. 206 Cottingham Street into a duplex house," be and the same is hereby approved.

(Sgd.) C. R. McKEOWN,
Chairman.

(Seal)

PROCEDURE FILE A-1134

In the matter of the application of The Stroud Telephone Company, Limited, under section 88 of "The Ontario Telephone Act, 1918," for authority to increase the charge for individual line service from $18.00 to $20.00 per annum; also for authority to increase the toll charge between Stroud and Barrie from Five Cents per conversation to Ten Cents for each "station to station" call and Fifteen Cents for each "person to person" call.

May 4th. Application filed.

May 19th. Hearing, pursuant to appointment, 11 a.m. to 12 m., Court House, Barrie. (Chairman authorized under section 9, chapter 186, R.S.O., 1914.)

May 30th. Report of Chairman filed and adopted.

May 30th. Order issued.

REPORT

The undersigned, having heard the evidence of all parties relative to this application, recommends that the annexed Order be adopted as the Order of the Board.

(Sgd.) C. R. McKEOWN,
Chairman.

Toronto, May 30th, 1927.

May 30th, 1927.

ORDER

Upon the application of the above-named Applicant, upon reading the Report of C. R. McKeown, Esquire, K.C., Chairman, who heard the evidence adduced on behalf of all parties, Statements of Assets and Liabilities, Receipts and Disbursements and other material filed:

The Board orders that the Applicant, The Stroud Telephone Company, Limited, be authorized to charge $20.00 per annum for individual line service.

The Board further orders:

1. That the toll charge of Five Cents (5c.) for each conversation originating upon the Applicant's system at Stroud and terminating upon the system of The Bell Telephone Company of Canada at Barrie and vice-versa, as provided in the Board's Order dated the 12th day of May, A.D. 1919, shall be restored as from June 1st, A.D. 1927, the said charge to apply to each "station to station" conversation of five minutes' duration, and each such conversation which exceeds five minutes in duration shall be subject to an overtime charge of Five Cents (5c.) for each additional five minutes or fraction thereof.

2. The charge for each "person to person" conversation originating upon the Applicant's system at Stroud and terminating upon the system of The Bell Telephone Company of Canada at Barrie and vice-versa of three minutes' duration shall be Ten Cents (10c.), and each such conversation which exceeds three minutes in duration shall be subject to an overtime charge of Five Cents (5c.) for each additional three minutes or fraction thereof.

And the Board makes no order for costs, save and except that the Applicant shall pay $15.00 for the Law Stamps required for this Order.

(Sgd.) C. R. McKeown,
(Seal) *Chairman.*

Procedure File A-1141

Application by the City of Kitchener, under section 399*a* (2*b*) of "The Consolidated Municipal Act, 1922," for approval of its By-law No. 1957, amending its Restricted Area By-laws Nos. 1823, 1834 and 1835, to permit the extension of the business districts on King Street West, Duke Street and Joseph Street.

May 6th. Application and material filed.

May 6th. Copy of petition of Casper Braun and others, against approval of By-law 1957, as to King Street West, filed.

June 14th. Hearing, pursuant to appointment, 10 a.m. to 12 m., Council Chamber, City Hall, Kitchener. By-law to be amended. (See Reporter's Note.)

Procedure File A-1144

Application by the Town of Kapuskasing, under subsection (2*b*) of section 399*a* of "The Consolidated Municipal Act, 1922," for approval of its By-law No. 131, repealing its Restricted Area By-law No. 21 (as amended by its By-law No. 80) in so far as it prevents the erection of private dwelling houses on Lots 795, 796, 797, 798, 799, 800, 823, 824, 825, 826, 827 and 828, as shown on Plan M. 45, Temiskaming.

May 10th. Application and material filed.

June 7th. Hearing, pursuant to appointment, 11 to 11.45 a.m., at the Board's Chambers. Application granted.

June 7th. Order.

June 7th, 1927.

Order

Upon the application of the said Corporation, and public notice of the appointment for the hearing of the application having been duly given as directed by the Board, and no objections having been filed in accordance with such notice, and no one appearing at the hearing in opposition thereto:

The Board orders, under and in pursuance of the provisions of subsection (2*b*) of section 399*a* of "The Consolidated Municipal Act, 1922," that the said By-law No. 131, intituled "By-law No. 131. A By-law to amend By-law No. 21 of the Corporation of the Town of Kapuskasing as amended by By-law No. 80 of the said Corporation," be and the same is hereby approved.

(Sgd.) C. R. McKeown,
(Seal) *Chairman.*

PROCEDURE FILE A-1145

Application by the Town of Kapuskasing, under subsection (2*b*) of section 399*a* of "The Consolidated Municipal Act, 1922," for approval of its By-law No. 133, repealing its Restricted Area By-law No. 21 in so far as it prevents the erection of an hotel on Lots 360, 361, 362, 363, 364 and 365; the erection of a clubhouse on Lots 325, 326, 342, 343, 344 and 345; and the erection of a hospital on Lots 178, 313, 177 and 314, Plan M. 45, Temiskaming.

May 10th. Application and material filed.

June 7th. Hearing, pursuant to appointment, 11 to 11.45 a.m., at the Board's Chambers. Application granted.

June 7th. Order.

June 7th, 1927.

ORDER

Upon the application of the said Corporation, and public notice of the appointment for the hearing of the application having been duly given as directed by the Board, and no objections having been filed in accordance with such notice, and no one appearing at the hearing in opposition thereto:

The Board orders, under and in pursuance of the provisions of subsection (2*b*) of section 399*a* of "The Consolidated Municipal Act, 1922," that the said By-law No. 133, intituled "By-law No. 133. Muncipal Corporation of the Town of Kapuskasing. A By-law to amend By-law No. 21 of the Corporation of the Town of Kapuskasing," be and the same is hereby approved.

(Sgd.) C. R. McKEOWN,
(Seal) *Chairman.*

PROCEDURE FILE A-1157

In the matter of the application of the Municipal Corporation of the Township of Mornington, under section 13 of "The Ontario Telephone Act, 1918," for authority to issue Supplementary Debentures for $11,500.00 to complete the cost of establishing and extending The Mornington Municipal Telephone System.

May 13th. Application and material filed.

May 30th. Hearing, pursuant to appointment, 2 to 3 p.m., Council Chamber, Milverton. (Chairman authorized under section 9, chapter 186, R.S.O., 1914.)

June 2nd. Report of Chairman filed and adopted.

June 2nd. Order.

The undersigned, having heard the evidence of all parties relative to this application, recommends that the annexed Order be adopted as the Order of the Board.

(Sgd.) C. R. McKEOWN,
Toronto, June 2nd, 1927. *Chairman.*

June 2nd, 1927.

ORDER

Upon the application of the above-named Corporation, upon reading the Report of C. R. McKeown, Esquire, K.C., Chairman, who heard the evidence adduced on behalf of the Applicant, the said application and other material filed:

The Board orders that the Municipal Council of the Corporation of the Township of Mornington be and the same is hereby authorized to pass a by-law providing for the issue of Supplementary Debentures to an amount not exceeding Eleven Thousand Five Hundred Dollars ($11,500.00), to meet the cost of completing the establishment and extension of The Mornington Municipal Telephone System.

And the Board makes no order for costs, save and except that the Applicant shall pay $10.00 for the Law Stamps required for this Order.

(Sgd.) C. R. McKeown,
(Seal) *Chairman.*

Procedure File A-1174

In the matter of the petition of M. E. MacDonell and others, under section 9 of "The Local Improvement Act," against the construction by the City of Kitchener of concrete sidewalk on the north side of Clarence Place, from Lancaster Street to Gordon Avenue, in the said City.

May 18th. Petition filed.

June 16th. Hearing, pursuant to appointment, 10 a.m.; 12 m. to 1.30 p.m., at Council Chamber, City Hall, Kitchener. Judgment reserved.

June 18th. Judgment delivered. Petition allowed.

July 4th. Approved draft Order filed.

July 4th. Order issued.

June 18th, 1927.

Order

Upon the petition of M. E. MacDonnell and others, pursuant to the provisions of section 9 of "The Local Improvement Act," and the Board having, at a hearing held in this matter pursuant to appointment on Tuesday, the 14th day of June, A.D. 1927, at the City of Kltchener, heard all parties interested, and having viewed the location in question, and upon consideration of the proposed work:

The Board orders that the said petition for relief be granted.

And the Board orders that a fee of Fifteen Dollars ($15.00) for Law Stamps be paid on this Order by the Corporation of the City of Kltchener.

(Sgd.) C. R. McKeown,
(Seal) *Chairman.*

Procedure File A-1178

Application by the Commissioners for The Easthope Municipal Telephone System, under section 88 of "The Ontario Telephone Act, 1918," for approval of a toll charge of Five Cents per conversation between the telephone system of the Applicant and The Wellesley Municipal Telephone System.

May, 25th. Application filed.

May 30th. Hearing, pursuant to appointment, 1 p.m., Council Chamber, Milverton. (Chairman authorized under section 9, chapter 186, R.S.O., 1914.) Order withheld pending execution of agreement between parties.

Procedure File A-1179

Application by the City of Toronto, under section 399*a* (2*b*) of "The Consolidated Municipal Act, 1922," for approval of its By-law No. 11246, repealing its By-law No. 9411 in so far as it prevents the use of property known as "Casa Loma," as an hotel.

May 25th. Application and material filed.

June 23rd. Hearing, pursuant to appointment, 11 a.m.; 11.15 a.m. to 1.30 p.m., at Board's Chambers. Proof of notice (under section 5 (2), chapter 52, Ontario Statutes, 1926) to be filed. Adjourned to 11 a.m., June 27th, 1927.

June 24th. Subpoena issued to Solicitor for owners of property.

June 27th. Hearing continued, 11 a.m. to 5 p.m. Adjourned to July 6th, 1927, at 11 a.m., at Board's Chambers.

July 6th. Hearing continued, 11 a.m. to 11.30 p.m. Hearing concluded. Judgment reserved.

July 15th. Judgment (dated July 12th, 1927) delivered, granting application.

Sept. 12th. Approved draft Order filed.

Sept. 12th. Order issued.

Sept. 30th. Leave to appeal refused by Appellate Division, 33, O.W.N., 37 61 O.L.R., 187.

Reasons for Judgment

In 1922 the Corporation of the City of Toronto passed a By-law No. 9411 setting out that within the territory covered by this By-law no buildings shall be erected or used for other than private residential purposes. In addition to other properties this By-law covered an area some six acres in extent, bounded on the south by Davenport Road, on the west by Spadina Road, on the north by Austin Terrace, and on the east by a private property, which area may hereinafter be known as Casa Loma.

In April, 1927, the Council of the Corporation of the City of Toronto passed By-law No. 11246, amending By-law No. 9411, removing from the property known as Casa Loma the restrictions imposed by said By-law No. 9411 and permitting the owner of Casa Loma to use the said property as an hotel.

This application is made under section 399*a* of "The Consolidated Municipal Act, 1922," to secure the approval of the said amending By-law, which approval is required before the amending By-law can come into effect.

The section of "The Consolidated Municipal Act," in so far as it applies to the action of this Board, reads as follows:

"399*a*. By-laws may be passed by the Councils of Cities, Towns and Villages and of Townships abutting on an urban municipality.

"1. For prohibiting the use of land or the erection or use of buildings within any defined area or areas or abutting on any defined highway or part of a highway except for such purposes as may be set out in the By-law.

"2. . . .

"(*a*) . . .

"(*b*) No by-law passed under this section shall come into force or be repealed or amended without the approval of the Municipal Board, but such approval may be given as to the whole or any part of an area or highway affected, if it is shown to the satisfaction of the Board that it is proper and expedient in view of:

"(i) The purpose for which the original By-law was passed, etc., at the time the By-law was passed;

"(ii) Any change which may since have taken place affecting its suitability for such occupancy and use, and

"(iii) The desirability of the proposed repeal or amendment in the interest of the owners of the land in the district affected and of the community as a whole."

On the property, almost surrounded by Davenport Road, Spadina Road and Austin Terrace, and above referred to, has been erected a large and costly edifice known as Casa Loma and originally intended as the private residence of Sir Henry Pellatt. The whole district covered by By-law No. 9411 was a district of high-priced private residences, and it was no doubt the intention of the restrictive By-law No. 9411 to continue it as such. Casa Loma, though not fully completed, was for a time occupied as a private residence by Sir Henry Pellatt, and from the evidence of the many witnesses appearing before the Board, as well as from admission of counsel, if Casa Loma had continued to be occupied by Sir Henry Pellatt or by some other occupant who could keep it as a private residence, the unanimous opinion appears to be that no change in By-law No. 9411 would be desired.

This application presents a number of difficulties in view of the decided differences of opinion held by those residing in the immediate vicinity of Casa Loma. Those who are supporting the application consider the establishing of a first-class apartment hotel as much to be preferred to the condition of Casa Loma after it had been abandoned as a private residence, while those who oppose the application, largely, fear the possibility of this hotel getting under a management that will allow the carrying on of a business much to the detriment of the whole district.

Since the passing of By-law No. 9411, changes have taken place which must to some extent affect the district covered by the By-law. Certain houses have been converted into duplex or two-family houses, but this in itself would have little effect on the residential complexion of the district. The great change, however, has taken place in Casa Loma itself. Erected as a private residence, it became vacant, and was fast becoming a neglected and partially ruined building or castle. This was creating in the midst of a beautiful residential district a condition both objectionable and undesirable. There was evidence that by reason of the neglected and unprotected condition of Casa Loma undesirable characters were being attracted to the district, some for the purposes of theft and others for purposes most objectionable to the residents of the locality. Then in December, 1926, the entire complexion of Casa Loma, which might almost be considered an area by itself, was altered by a By-law passed by the Council of the City of Toronto, and approved by this Board with the unanimous consent of the residents and property owners of the district in which it is situated. The restrictive By-law was amended and Casa Loma was allowed to be used as an apartment house. This was the situation when the application now being considered came before this Board.

The history of the application in short is as follows:

First presented to the Property Committee of the City Council, it received the endorsation of that committee by a vote of 6 to 1, and was then passed on to the Board of Control. Having been considered by the Board of Control it was by a unanimous vote endorsed and passed on to the Council where the amending By-law was carried by a very substantial majority, and it now comes before this Board for approval.

The very strong support given to the amending By-law by the duly elected and accredited representatives of the ratepayers of Toronto is, to say the least of it, some evidence that the requested change is in their opinion in the interest of the community as a whole.

This Board is of the opinion that certain changes have taken place in the district affected since the passing of the original By-law No. 9411, more especially in Casa Loma itself.

Believing that, under existing circumstances, Casa Loma cannot longer be maintained as a private residence, hoping that the fears of those who opposed this application as to the future conduct of the hotel may never be realized, and realizing that a first-class apartment hotel is much to be preferred to the condition of Casa Loma during its vacant period, we are of the opinion that the approval of the By-law No. 11246 is desirable in the interests of the owners of the land in the district affected and of the community as a whole.

This Board will therefore issue its Order approving of the amending By-law accordingly.

(Sgd.) C. R. McKeown,
Chairman.

Dated at Toronto,
this 12th day of July, A.D. 1927.

July 12th, 1927.

ORDER

Upon the application of the Corporation of the City of Toronto, upon reading the material filed by C. M. Colquhoun, Esquire, Solicitor for the Applicant, and upon hearing the evidence adduced and what was alleged by Counsel for the Applicant and for certain ratepayers opposing the application and certain other ratepayers residing in the district affected, the judgment on the application having been reserved until this day:

The Board orders, under and in pursuance of section 399*a* of "The Consolidated Municipal Act," being chapter 72 of the Ontario Statutes, 1922, that By-law No. 11246 of the Corporation of the City of Toronto, intituled "No. 11246. A By-law to repeal By-laws Nos. 6097, 6109, 7658, 7867 and 9411, in so far as they prevent the use of the property known as Casa Loma as a hotel," be and the same is hereby approved.

(Sgd.) C. R. McKeown,
Chairman.

(Seal)

PROCEDURE FILE A-1201

In the matter of the application of Albert Farrow, *et al.*, under sections 78 and 80 of "The Ontario Telephone Act, 1918," for consent to the paralleling of the poles and wires of the telephone system of the Municipality of Manvers for the purpose of enabling The Orono Telephone Company, Limited, to furnish the Applicants with telephone service.

June 8th. Application and material filed.

June 21st. Hearing, pursuant to appointment, 3 to 4.30 p.m., Town Hall, Pontypool. (Chairman authorized under section 9, chapter 186, R.S.O., 1914.)

June 22nd. Report of Chairman filed.

June 23rd. Order.

REPORT

The undersigned, having heard the evidence of all parties relative to this application, recommends that the annexed Order be adopted as the Order of the Board.

(Sgd.) C. R. McKEOWN,
Chairman.

Toronto, June 22nd, 1927.

June 23rd, 1927.

ORDER

Upon the application of the above-named Applicants, upon reading the Report of C. R. McKeown, Esquire, K.C., Chairman, who heard the evidence adduced on behalf of all parties, and other material on file:

The Board orders that the application of the Applicants be and the same is hereby dismissed.

And the Board further orders:

1. That the Commissioners for the Telephone System of the Municipality of Manvers shall by by-law prescribe the terms upon which any person not being a subscriber as defined in paragraph (*g*) of section 2 of "The Ontario Telephone Act, 1918," may procure his premises to be connected with the said system and the rates at which he may receive telephone service, and that a certified copy of such by-law be filed with this Board for approval immediately after the passing thereof.

2. That the Orono Telephone Company, Limited, may furnish telephone service to any applicant therefor whose premises are located within the Village of Pontypool or which may be reached from pole leads erected upon or along the First Concession of the Township of Manvers between Lots 1 and 17, and the Board hereby consents to the erection by the said Company in the said Village and upon that portion of the said concession as hereinbefore stated of any poles which may be necessary for the aforesaid purpose.

The Board makes no order for costs or for Law Stamps in respect of this Order.

(Sgd.) C. R. McKEOWN,
Chairman.

(Seal)

PROCEDURE FILE A-1213

In the matter of the application of The Southwold and Dunwich Telephone Association, Limited, under section 88 of "The Ontario Telephone Act, 1918," for the approval of charges for service.

June 15th. Application filed.

June 29th. Hearing, pursuant to appointment, 2.15 to 4 p.m., Court House, St. Thomas. (Vice-Chairman authorized under section 9, chapter 186, R.S.O., 1914.)

July 6th. Report of Vice-Chairman filed and adopted.

July 6th. Order.

REPORT

The undersigned, having heard the evidence of all parties relative to this application, recommends that the annexed Order be adopted as the Order of the Board.

(Sgd.) A. B. INGRAM,
Vice-Chairman.

Toronto, July 6th, 1927.

July 6th, 1927.

ORDER

Upon the application of the above-named Applicant, upon reading the Report of A. B. Ingram, Esquire, Vice-Chairman, who heard the evidence adduced on behalf of all parties, Statements of Assets and Liabilities, Receipts and Disbursements, and other material filed:

The Board orders, subject to the several conditions prescribed in this Order, that the Applicant, The Southwold and Dunwich Telephone Association, Limited, be authorized to charge the following rates for telephone service, to take effect as from July 1st, 1927:

For Individual Line Service on Grounded Circuits:

To subscribers who furnish their own telephones.....$15.00 per annum.
To subscribers for whom the Company furnishes all equipment.....$20.00 per annum.

For Individual Line Service on Metallic Circuits:

To subscribers who furnish their own telephones.....$17.50 per annum.
To subscribers for whom the Company furnishes all equipment.....$22.50 per annum.

For Rural Party Line Service on Grounded Circuits:

To subscribers who furnish their own telephones.....$12.50 per annum.
To subscribers for whom the Company furnishes all equipment.....$17.50 per annum.

For Rural Party Line Service on Metallic Circuits:

To subscribers who furnish their own telephones.....$15.00 per annum.
To subscribers for whom the Company furnishes all equipment.....$20.00 per annum.

The foregoing charges are subject to a discount of 20 per cent. on all amounts paid within thirty days from the date upon which any such charge falls due.

The Board further orders:

1. That the Applicant shall within thirty days from the date hereof equip two cord circuits on the switchboard located in the Central Office at Shedden with repeating coils and such circuits shall be used for the switching of all long distance calls.

2. That the Applicant shall take steps to thoroughly overhaul its system and to execute such reconstruction or repairs to its poles, wires and other equipment as the Board, after an inspection by its Inspector of Telephone Service, may deem necessary for the purpose of furnishing efficient service, such reconstruction and repairs to be proceeded with continuously in so far as climatic conditions may permit until the completion thereof.

3. That for the purpose of providing a fund to meet the cost of the renewal of its plant and equipment, the Applicant shall on December 31st, 1927, and each year thereafter, set aside out of its earnings a sum equal to not less than five per cent. of the total value of the plant and equipment used in the Applicant's business on December 31st in each year. The fund so provided shall, unless otherwise authorized by the Board, be applied exclusively to the cost of renewing such portion of the said plant and equipment as may from time to

time be rendered necessary by depreciation or obsolescence and after deducting therefrom such amounts as may have been so expended in any one year the balance remaining shall be deposited in a chartered bank at interest, and the money so deposited may, with the approval of the Board, be invested in interest-bearing securities and all interest accruing from any portion of the depreciation fund so deposited or invested shall from time to time be carried to the credit of the said fund.

4. That the Applicant shall on or before the 15th day of January in each year furnish the Board with a Report setting forth:

(*a*) The total amount standing at the credit of the depreciation fund on the 1st day of January in the foregoing year.

(*b*) The amount transferred from revenue to such fund in the year ending December 31st last.

(*c*) The amount expended upon reconstruction and replacements in the year ending December 31st last.

(*d*) The total amount standing at the credit of such fund on December 31st last.

(*e*) The amount of such fund which has been used in the purchase of securities.

(*f*) The names and values of the securities so purchased.

(*g*) A certified statement from the bank showing the balance standing at the credit of the depreciation reserve on the 31st day of December last.

5. That the Applicant shall keep separate records of all expenditure upon the construction, operation, management and renewal of its plant and equipment, and shall each year furnish its shareholders with an Annual Report and Balance Sheet in the form approved of by this Board, as set forth on pages 156 to 159 of "Telephone Systems, 1923," or in such form as may hereafter be prescribed by the Board.

And the Board makes no order for costs, save and except that the Applicant shall pay $10.00 for the Law Stamps required for this Order.

(Sgd.) C. R. McKeown,
Chairman.

(Seal)

Procedure File A-1221

Application by the Township of London, under section 399*a* of "The Consolidated Municipal Act, 1922," for approval of its Restricted Area By-law No. 930, to prohibit the use of the lands on both sides of the Proof Line Road in the said Township, from Huron Street to the River Thames.

June 21st. Application and material filed.

July 6th. Hearing, pursuant to appointment, 11.15 to 11.30 a.m., Court House, London. Application granted.

Aug. 5th. Order issued.

July 26th, 1927.

Order

Upon the application of the said Corporation, upon reading the copy of the said By-law and the other material filed, and upon hearing the evidence adduced:

The Board orders, under and in pursuance of the provisions of section 399*a* of "The Consolidated Municipal Act, 1922," being chapter 72, Ontario Statutes, 1922, that By-law No. 930 of the Corporation of the Township of London, intituled "By-law No. 930 of the Municipal Corporation of the Township of

London. A By-law to prohibit the use of the lands on both sides of the Proof Line Road in the Township of London from Huron Street to the River Thames, for a depth from the Proof Line Road of 100 feet on each side of the road for the erection of any building or buildings for the purpose of a public garage, motor car or other wrecking business, gasoline pump or station or factory, and also the carrying on of a motor car or other kind of wrecking business or scrap iron and second-hand goods business on vacant land," be and the same is hereby approved.

(Sgd.) A. B. INGRAM,
(Seal) *Vice-Chairman.*

PROCEDURE FILE A-1223

In the matter of the application of John Prout and Arthur Ford, under sections 78, 79 and 80 of "The Ontario Telephone Act, 1918," for an Order requiring William Frayne, trading as The Thames Road Telephone System, to furnish Applicants with telephone service and for that purpose consenting to the paralleling of the lines of The Blanshard Municipal Telephone System.

June 22nd. Application filed.

June 28th. Hearing, pursuant to appointment, 10.10 to 11 a.m., Court House, London. (Chairman authorized under section 9, chapter 186, R.S.O., 1914.)

July 6th. Report of Chairman filed.

July 6th. Order.

REPORT

The undersigned, having heard the evidence of all parties relative to this application, recommends that the annexed Order be adopted as the Order of the Board.

(Sgd.) C. R. MCKEOWN,
Toronto, July 6th, 1927 *Chairman.*

July 6th, 1927.

ORDER

Upon the application of the above-named Applicants, upon reading the said application, the Report of C. R. McKeown, Esquire, K.C., Chairman, who heard the evidence adduced on behalf of all parties, and other material on file:

The Board orders that William Frayne, trading as The Thames Road Telephone System, may furnish telephone service to any persons who may apply for same and whose premises are located in that part of the Township of Usborne north of Lot 11, St. Mary's Road, and west of, but not including, Concession 6 of the said Township and may do all things necessary for that purpose.

And it is further ordered that the said William Frayne shall purchase from the Municipality of the Township of Blanshard at a price to be agreed upon or fixed by the Board the poles and wires of the said municipality now located between Concessions 4 and 5 and north of Lot 11 in the Township of Usborne.

And it is further ordered, notwithstanding anything herein contained, that the telephone service now being furnished by William Frayne on Lot 11, St. Mary's Road, shall not be interfered with.

And the Board makes no order for costs or for Law Stamps in respect of this Order.

(Sgd.) C. R. MCKEOWN,
(Seal) *Chairman.*

PROCEDURE FILE A-1227

Application by the City of Toronto, under section 399*a* of "The Consolidated Municipal Act, 1922," for approval of its By-law No. 11287, restricting to use for detached private residences only the land and buildings on parts of Stibbard Avenue and Blythwood Road.

June 24th. Application and material filed.

July 25th. Hearing, pursuant to appointment, 11 to 11.30 a.m., at Board's Chambers. (Mr. Commissioner Ellis authorized under section 9, chapter 186, R.S.O.)

July 27th. Report of Mr. Commissioner Ellis filed and adopted.

Sept. 1st. Draft Order filed.

Sept. 1st. Order issued.

REPORT

There being no opposition and the proofs of notice of the application being in order, I recommend that the By-law be approved.

(Sgd.) J. A. ELLIS,
Commissioner

Adopted as the basis of the Board's Order, 27th July, 1927.

(Sgd.) C. R. MCKEOWN,
Chairman.

July 27th, 1927.

ORDER

The application of the City of Toronto, under section 399*a* of "The Consolidated Municipal Act, 1922," for approval of its By-law No. 11287, prohibiting the use of any land or the erection or use of any building for any purpose other than that of a detached private residence within the area bounded on the south by the north street line of Stibbard Avenue, on the west by the rear of the properties on the east side of Mount Pleasant Road, on the north by the rear of the properties on the north side of Blythwood Road, and on the east by the production northerly of the east street line of Beulah Street, having come on to be heard before Mr. Commissioner Ellis duly authorized to hear the said application and to report to the Board thereon as provided by section 9 of "The Ontario Railway and Municipal Board Act," at its Chambers, 47 Queen's Park, in the City of Toronto, on Monday, the 25th day of July, 1927, at 11 o'clock in the forenoon (daylight-saving time) pursuant to the appointment given by the Board, and dated the 25th day of June, 1927, and it appearing that notice of the said appointment had been duly sent by prepaid registered mail to all the owners in the area described in the By-law, as required under 16 Geo. V (1926), chapter 52, section 5 (2):

Upon hearing read the said By-law No. 11287 and upon hearing what was alleged by Counsel on behalf of the City and the said Commissioner having reported to this Board under date of the 25th day of July, 1927, and the said Report having been this day duly adopted:

This Board doth order:

(1) That By-law No. 11287 be and the same is hereby approved.

(2) The Board doth further order and direct that the Corporation of the City of Toronto shall affix to this Order Law Stamps to the value of $10.00, the Board's tariff fee herein.

(Sgd.) C. R. MCKEOWN,
Chairman.

(Seal)

PROCEDURE FILE A-1229

Application by the City of Ottawa, under "The Cave Creek Drain Act," section 5, subsection (1), for determination by the Board of the proportions or parts payable by the lands in the City of Ottawa benefitted and by the City at large, of the annual sums required to pay the principal and interest on debentures to be issued for the construction of such drain.

June 24th. Application filed.

July 8th. Hearing, pursuant to appointment, 10 a.m. to 1 p.m., City Hall, Ottawa. View, by Mr. Commissioner Ellis, 2.30 to 5 p.m. Judgment reserved.

July 15th. Judgment delivered: 20 per cent. to be paid by lands benefitted and 80 per cent. by Corporation. City Solicitor to draft Order.

Aug. 9th. Order issued.

July 15th, 1927.

ORDER

The application of the Municipal Corporation of the City of Ottawa under section 5 (1) of "The Cave Creek Drain Act, 1927," for an Order determining the proportions or parts of the sums required to be raised annually to provide for the principal and interest of the debentures issued by the said Corporation under the authority of the said Act for the purpose of providing the share of the cost of the drain to be constructed under the said Act to be borne by the said Corporation, to be paid by the said Corporation and to be assessed and levied against the lands situate within the said City and benefitted by the construction thereof, respectively, having come on to be heard before the Board at a special sittings thereof held at the City of Ottawa on Friday, the 8th day of July, 1927, in the presence of Counsel as well on behalf of the said Corporation as on behalf of certain interested property owners, and the matter having stood over for consideration until this day:

The Board orders and directs that the Corporation of the said City shall contribute and pay eighty per cent. (80%) of the sums required to be raised annually to provide for the principal and interest of the said debentures, and that the remaining twenty per cent. (20%) of such sums shall be assessed and levied against lands situate within the said City and benefitted by the construction of the said drain in the manner provided by the said Act.

And the Board further orders and directs that the Applicant Corporation do affix Law Stamps to a value of Fifty ($50.00) Dollars to this Order as the Board's tariff fee on this application.

(Sgd.) C. R. McKEOWN,
(Seal) *Chairman.*

PROCEDURE FILE A-1230

Application by the Commissioners for the Telephone System of the Municipality of Brooke, under section 80 of "The Ontario Telephone Act, 1918," for an Order prescribing the terms and conditions upon which the Applicants shall furnish telephone service to certain property owners in the Township of Warwick.

June 24th. Application and material filed.

June 30th. Hearing, pursuant to appointment, 1 to 5 p.m., Council Chamber, Watford. (Vice-Chairman authorized under section 9, chapter 186, R.S.O., 1914.) Judgment deferred ninety days to give parties opportunity to arrange settlement.

Oct. 17th. Hearing continued, 1.30 to 5 p.m., Council Chamber, Watford. Judgment reserved.

Nov. 22nd. Judgment delivered.

Judgment of the Board

This is an application of the Commissioners for the Telephone System of the Municipality of Brooke, pursuant to the petition of some forty-six land owners in the Township of Warwick, to prescribe the terms and conditions upon which telephone service shall be furnished to the Petitioners.

Inasmuch as the Petitioners by their signature to the petition, which constitutes a valid and binding contract upon each person signing the same, have agreed to the terms and conditions upon which the service petitioned for shall be furnished to them, the Petitioners, it would appear that this application cannot be considered as one coming within the provisions of section 80 of "The Ontario Telephone Act, 1918," which is the only section of the said Act vesting this Board with authority to order the terms and conditions upon which telephone service shall be furnished to any applicant for the same.

In this case, however, it so happens that that part of the Township of Warwick in which the premises of the Petitioners are located is already served by a company known as The Parkhill-Arkona Telephones, Limited, the majority of the Petitioners being either subscribers or former subscribers to that company's system. In view of this fact the Applicants are reluctant to furnish service to the Petitioners until the Board has expressed its approval of the building of the necessary extensions and has prescribed the terms and conditions upon which such extensions shall be built in order to serve the Petitioners. This application therefore, is one to determine the terms and conditions, in so far as this Board may have jurisdiction so to do, upon which the Applicants may construct an extension or extensions to the telephone system of which they are the Commissioners, which extension or extensions will necessitate the erection of poles and wires upon highways upon which are located the poles and wires of a telephone company, to wit: The Parkhill-Arkona Telephones, Limited.

This application being opposed by The Parkhill-Arkona Telephones, Limited, the Board has held two sittings at Watford to afford all parties interested an opportunity of being heard. The first hearing was before the Vice-Chairman, the Board's Supervisor of Telephone Systems also attending, those representing the various parties interested being:

For the Applicants: R. J. Lucas, Chairman, The Brooke Municipal Telephone System.

For the Petitioners: Jas. A. McIntosh and Ivan Lucas.

For The Parkhill-Arkona Telephones, Limited: Norman F. Newton, Counsel.

For The Bell Telephone Company: Thos. H. Ashley.

After hearing a number of witnesses, the hearing was adjourned for ninety days in order to give the parties interested an opportunity of making an effort to reach a solution to the existing unsatisfactory conditions as to telephone service in the Township of Warwick.

No solution having been reached, and it being apparent that the principal parties interested were too far apart to make any effort towards that end, a second hearing was held on October 17th, 1927, before the Chairman and Vice-Chairman, the Board's Supervisor of Telephone Systems, also attending, those representing the various parties interested being:

For the Applicants: R. J. Lucas and A. R. Chapmen, Chairman and Secretary respectively of The Brooke Municipal Telephone System.

For The Parkhill-Arkona Telephones, Limited: Norman F. Newton, Counsel.

For The Bell Telephone Company: Thos. H. Ashley.

At this hearing some twenty-eight witnesses were heard, the evidence of twenty-four being that of Petitioners desiring the service of the Applicants, The Brooke Municipal Telephone System.

M. H. Chamberlain, Secretary of The Parkhill-Arkona Telephones, Limited, also testified to the effect that the Applicants should not be permitted to build into the territory now served by his company, and his evidence was supported by three other witnesses.

In order to fully consider all the facts in relation to this application, it is necessary to give a brief outline of the history of the two systems affected in so far as such history bears upon telephone conditions in the Township of Warwick.

In 1909 a telephone system was established by Mr. Morningstar of Arkona for the purpose of serving the merchants and residents of that Village and the farmers in the surrounding district. This system developed until there were approximately 320 telephones connected in the Villages of Arkona and Thedford and the Townships of Adelaide, Bosanquet, West Williams and Warwick. In the last-named township the system served Concessions 1 to 7, north of the Egremont Road, and Lots 19 to 30 on Concessions 1 and 2, south of the Egremont Road.

In 1921, owing to the decease of Mr. Morningstar, the system was sold to Mr. Walter Percy of Arkona and the following year it was purchased by Mr. M. H. Chamberlain, who about the same time acquired the system of The Parkhill Rural Telephone Company, Limited, operating in the Townships of East and West Williams and McGillivray, the two systems being merged and incorporated by Letters Patent as The Parkhill-Arkona Telephones, Limited.

The Brooke Municipal Telephone System was established in 1911 and is operating in the Village of Inwood and the Townships of Brooke, Enniskillen, Euphemia and Warwick. The system has 951 subscribers, 430 of which are connected upon its own central switchboard at Inwood, 253 upon the switchboard of The Bell Telephone Company at Alvinston and 268 upon the switchboard of that company at Watford. The system is already furnishing service between Lots 1 and 18 on Concessions 2, 3, 4 and 5, south of the Egremont Road, in the Township of Warwick.

During the regime of Messrs. Morningstar and Percy there would appear to have been no dissatisfaction existing among the subscribers either as to rates or service. At the time of the purchase by Mr. Chamberlain the annual charge for service was $12.00, but soon after its incorporation The Parkhill-Arkona Telephones, Limited, applied to the Board for authority to charge $18.00 per annum. After hearing all parties interested, approval was granted to an annual charge of $16.50, subject to the system being thoroughly overhauled and put into a condition to render efficient service.

It may have been due to the increase in the charges or the failure to furnish efficient service, which latter is one of the reasons submitted by the Petitioners, but whatever the cause it is a fact that the dissatisfaction which has resulted in the present application dates from about that period, for early in 1924 a company was incorporated under the name of The Warwick Telephone Company, Limited, having for its object the serving of the same territory as that now under consideration.

In May, 1924, an application was filed with the Board by The Warwick Telephone Company, Limited, asking for authority to parallel the pole leads of The Parkhill-Arkona Telephones, Limited, upon Concessions 1 and 2, N.E.R., and 1 to 3, S.E.R., Township of Warwick. This application was heard before the Vice-Chairman on July 3rd, 1924, the Board's Supervisor of Telephone Systems being also present. At this hearing it transpired that the Applicant, The Warwick Telephone Company, Limited, had fifty-two prospective subscribers, which number included a majority of the Petitioners in the present application. It further appeared in evidence that in addition to complaints as to rates and service there was an urgent demand for direct connection with the Village of Watford on the main line of the C.N.R. in preference to Arkona, which is eleven miles distant from the first-named point.

At the conclusion of this hearing it was decided that the Board would reserve judgment, pending further negotiations between all parties with a view to adjusting their differences. In the course of his summing up the Vice-Chairman said in part:

"To-day we find that the people in a certain district want to have a certain service to Watford, and I understand this company (The Parkhill-Arkona Company) is willing to give service to Watford. If that service is not sufficient the Board will investigate and find whether the company are acting in a reasonable way or not, or whether they are refusing to do something that they should do, and if we find they are unwilling to do what is reasonable we will approve of parallelling their lines. Until this company demonstrates that they are not willing to do what is reasonable I do not think the Board would be justified in permitting parallelling. We do not view these cases from the standpoint of feeling between the parties, but from the standpoint of business.

"With regard to the fifty-one petitions that you have spoken of, if this company are not willing to give them a reasonable service then we will be inclined to approve of some means by which service can be given them, but if they are willing to give the service I am afraid we will have to refuse the application to parallel their lines.

"We have asked Mr. Chamberlain to give a better service, otherwise we would not have granted the increase in rates and the people on Line 26 want Watford and we will give him an opportunity to give them that service.

"We will now try him and see whether we can do anything with him, and if we cannot we will see what we can do with you later on."

On February 26th, 1925, there was a further hearing before the Board's Supervisor of Telephone Systems at which both parties were represented by Counsel, as follows:

The Warwick Telephone Company, Limited, by John Cowan, Jr.

The Parkhill-Arkona Telephones, Limited, by N. F. Newton.

After considerable discussion it was very evident that all efforts to reach an agreement had failed and the Board by Order dated March 2nd, 1925, dismissed the application of The Warwick Telephone Company, Limited, and as a result that company went out of existence. The Board hoped that its refusal to permit the parallelling of the lines of The Parkhill-Arkona Telephones, Limited, would induce that company to make a sincere effort to satisfy those persons in the Township of Warwick who desired Watford service and this hope was encouraged by the statement of that company's Counsel in a letter dated March 7th, 1925, to the following effect:

"As long as this application hangs fire it is impossible for us to deal with these people."

And again,—

"As I have said before, if you refuse this application definitely, I have no doubt that we will be much nearer the solution of our troubles."

The application of The Warwick Telephone Company, Limited, was refused definitely, and over two years elapsed in which time The Parkhill-Arkona Telephones, Limited, had the field to itself with ample opportunity to deal with the people. Notwithstanding this, on May 7th, 1927, the present application was filed together with petitions signed by forty-six persons instead of fifty-two, but all residents in the same territory as that covered by the previous application of May, 1924. It would, therefore, appear that no serious effort has been made by The Parkhill-Arkona Telehones, Limited, to furnish the required service in the territory under discussion or that if any such effort has been made the relations between the parties are such as to render it impossible to bridge the impasse which, according to the evidence submitted, exists between a majority of the Petitioners and the company. As to who is responsible for this unfortunate condition of affairs the Board is not prepared to express any opinion, but nevertheless it cannot ignore the fact that of forty-two persons who have notified the Board, in reply to a questionnaire, that they desire Watford service, thirty-one refuse to do business with the company.

With the object of satisfying itself as to the wishes of the residents in the territory covered by this application, the Board has sent out the following questionaire:

"Are you being furnished with service by The Parkhill-Arkona Telephones, Limited?

"Do you desire direct connection with Watford instead of Arkona?

"Will you take Watford service from The Parkhill-Arkona Telephones, Limited, at the present rates charged by that company?

"Do you prefer that Watford service shall be furnished by The Brooke Municipal Telephone System?

"If you connect at Watford, do you understand there will be a toll charge to all subscribers of The Parkhill-Arkona Telephones, Limited, connecting at Arkona including those whose premises are located north of Concession 2, N.E.R., in the Township of Warwick?"

Of ninety questionaires sent out the following replies have been received:

Do not want Watford service	24
Want Watford service	42
Will take Watford service if furnished by Parkhill-Arkona Telephones, Limited	5
Will not take service from Parkhill-Arkona Telephones, Limited	31
Prefer to take Watford service from Brooke Municipal Telephone System	5
Immaterial as to which system furnishes Watford service	1

These replies, to which are added those Petitioners who have not returned their questionaire, are distributed as follows:

Desire Watford Service:

Concession 3, N.E.R., west of Lot 21	1
Concession 2, N.E.R., west of Lot 21	13
Concession 1, N.E.R., west of Lot 19	16
Concession 1, S.E.R., west of Lot 18	9
Concession 2, S.E.R., east of Lot 18	11
Concession 3, S.E.R., east of Lot 18	7
Total	57

Do not desire Watford Service:

Concession 3, N.E.R., west of Lot 21	1
Concession 2, N.E.R., west of Lot 21	5
Concession 1, N.E.R., west of Lot 19	4
Concession 1, S.E.R., west of Lot 18	2
Concession 2, S.E.R., east of Lot 18	3
Concession 3, S.E.R., east of Lot 18	3
Total	18

Seven questionaires were returned by persons residing outside the territory covered by the petition, each of whom were satisfied with present conditions.

The foregoing figures include seven Petitioners in respect of whom Counsel for The Parkhill-Arkona Telephones, Limited, handed to the Board requests that their names be removed from the petition. Inasmuch as the petition constitutes a contract from which the Board is not prepared to release any petitioner except with the consent of the Commissioners for the Telephone System or after hearing all parties interested, and it being shown that any such signature was obtained by misrepresentation, these signatures must for the purpose of this judgment be considered as valid and binding upon the seven Petitioners referred to. If, however, these signatures were removed from the petition there would remain fifty persons in the territory under consideration requiring Watford service as compared with eighteen who are satisfied with present conditions.

With regard to The Parkhill-Arkona Telephones, Limited, the Board has during the past three years given that company every opportunity to meet the situation in the territory covered by this application, and in view of all the facts as herein stated, it is prepared, subject to the provisions of sections 25 and 26 of the Act, in so far as it may have authority and as may be necessary to remove every obstacle to the furnishing of the service desired by the Petitioners and other persons in the aforesaid territory.

While the Board views with the strongest disapproval anything in the nature of competition with or duplication of one telephone system by that of another, it cannot ignore the fact that it is the purpose and duty of every telephone system to serve the public in the territory in which it is operating. Where a system fails to do this, and it is obvious the company has so failed in this case, the Board would be derogatory in its duty were it to ignore the demands of a large section of the community by denying them the service to which they are entitled under the provisions of section 80 of the Act, which reads as follows:

"Notwithstanding anything in any Act contained, whenever any person makes application to a company for telephone service, the company shall furnish such telephone service upon terms to be agreed upon, and failing agreement,

upon such terms and conditions as may be ordered by the Board, and no order made under this section shall be subject to appeal or to review except by the Board."

The present application differs from that of 1924 in that the Applicants are the Commissioners for a telephone system operated by a municipality under the provisions of Part II of "The Ontario Telephone Act, 1918." In the case of a telephone system operated by an individual, partnership or company, the parallelling of existing lines is subject to the approval of this Board, but where a system is operated by a municipality the conditions under which poles and wires may be erected upon the same highways upon which are located the poles and wires of a company are specifically provided in sections 25 and 26 of the Act. These sections read as follows:

"25. If in the establishment or extension of any system it is proposed to erect poles, cables or wires upon or along a highway upon or along or adjacent to which are located the poles, cables or wires of a telephone company, which is within the Legislative jurisdiction of Ontario, the initiating municipality before proceeding to erect such poles, cables or wires shall offer to purchase from the company at a fixed price its system or such part thereof as it is proposed to duplicate, or as the Board may determine should be purchased, and if the company does not accept the price so offered within one month from the date of the offer the Board shall fix a price to be offered, and the initiating municipality shall thereupon offer to purchase such system or part thereof at the price so fixed.

"26. If the company does not within one month accept the offer of the price so fixed by the Board the initiating municipality may proceed to erect its poles, cables or wires upon or along such highway or may expropriate such system or that part thereof which the Board, pursuant to section 25, has determined should be purchased, as may be located within the limits of the initiating municipality or within the limits of any adjoining municipality into which the initiating municipality has authority to extend its system or lines, making such compensation therefor as may be agreed upon, or in case of failure to agree, as may be determined by arbitration under 'The Municipal Act.' "

The foregoing sections clearly limit the jurisdiction of the Board to:

1. The determination of that part of the system it is proposed to duplicate which should be purchased.

2. The fixing of the price to be offered to the company by the municipality in the event of the company refusing the price first offered by the municipality.

Except as provided in section 78 of the Act, the Board is not vested with authority to define or restrict the territory in which any telephone system may operate and in view of the provisions of sections 25 and 26 the Board is of opinion that the only conditions which it has authority to prescribe as a precedent to the furnishing by the Applicants of the service petitioned for would be as follows:

1. That the Applicants offer to purchase from The Parkhill-Arkona Telephones, Limited, that portion of its system which it is necessary to parallel in order to furnish the service petitioned for.

2. That, in the event of the company refusing to sell at the price offered by the Applicants, application be made to this Board to fix a price to offer for that portion of the company's system which it is necessary to parallel or which the Board may determine should be purchased.

3. That, when a price to be offered has been fixed by the Board, the Applicants offer to purchase at the price so fixed.

Having complied with the foregoing conditions the Applicants in the event of the company failing to accept the price fixed by the Board may proceed to

erect its poles and wires parallel with those of the company or the municipality may expropriate that portion of the company's system included in the offer to purchase, making such compensation therefor as may be agreed upon or as may be determined by arbitration under "The Municipal Act."

While the Board is of opinion that in view of the specific provisions of sections 25 and 26 of the Act no order is necessary to determine this application, it will upon the request of any party in interest issue an order in accordance with the sections of the Act referred to, upon receipt of the necessary fee to cover the cost of Law Stamps.

(Sgd.) C. R. McKeown,
Chairman.

I agree.
(Sgd.) A. B. Ingram,
Vice-Chairman.

Dated at Toronto,
this 22nd day of November, A.D. 1927.

Procedure File A-1243

Application by the City of Toronto, under section 399*a* of "The Consolidated Municipal Act, 1922," for approval of its Restricted Area By-law No. 11309, Tyndall Avenue, between Springhurst Avenue and King Street.

July 9th. Application and material filed.

Aug. 15th. Hearing, pursuant to appointment, 11 a.m. to 1 p.m. Adjourned to August 22nd, 1927, at 11 a.m., for inspection and rehearing.

Aug. 22nd. Hearing continued, 11 a.m. to 12.30 p.m. Petition for By-law (prohibiting apartment houses) to be filed by Mr. Johnstone. Mr. Johnstone will write the Board giving dates of erection of present two apartment houses. Hearing concluded. Judgment reserved.

Aug. 24th. Judgment delivered. Application granted.

Aug. 29th. Draft Order filed.

Aug. 29th. Order issued.

Opinion of the Board

This was an application made by the Corporation of the City of Toronto to have The Ontario Railway and Municipal Board give its approval to By-law No. 11309, as required by section 399*a* of "The Consolidated Municipal Act, 1922," for the purpose of prohibiting the erection or use of buildings on Tyndall Avenue, in the City of Toronto, between Springhurst Avenue and King Street, for other than private residences.

The application came up for hearing on Monday, the 15th August, and was adjourned until Monday, the 22nd August, when the hearing was finally concluded.

The great majority of the residents and owners of property on Tyndall Avenue supported the application of the City of Toronto and desired to have the By-law approved, but one, Mr. Verity, living at 100 Tyndall Avenue, appeared personally and strongly opposed the application.

The Board made a personal examination of the locality and it appeared to the Board that as there now exists an apartment house immediately to the south of the property owned by Mr. Verity, and another apartment house immediately to the north of this property, Mr. Verity's property was, by these apartment

houses, somewhat removed from the residential class and could not easily be disposed of for that purpose, and on this account the sympathy of the Board was strongly with Mr. Verity in his contention that his property at least should be omitted from the restrictions of the By-law and that he should be permitted either himself to erect an apartment house or to sell his property for that purpose if he so desired. The great majority of the residents of Tyndall Avenue objected, however, to any further encroachment on the street by apartment houses and felt that even in Mr. Verity's case permission should not be extended as it was going to do an injury to the street as a whole and to each individual property thereon. Notwithstanding this, the Board were so much in sympathy with the contention made by Mr. Verity that it gave his case very special attention. However, it was discovered that the apartment house immediately to the south of Mr. Verity's property was erected in 1911 before a restrictive By-law passed in 1912 had been placed upon the street, and therefore without the necessity of a petition being presented to the City Council.

In 1912 a restrictive By-law was passed by the Council of the City of Toronto placing restrictions upon Tyndall Avenue so that without the permission of the City of Toronto no buildings could be erected other than private residences. At this time one, Mr. Page, had a small factory for the manufacture of communion cups in the rear of the property immediately to the north of Mr. Verity's property, and is said to have intimated a desire to enlarge his factory so that it would reach out to Tyndall Avenue. It is very doubtful if, in view of the By-law passed by the Council in 1912 above referred to, and in view of the restrictive conditions in the deeds given by the Gwynne Estate to the several property owners on Tyndall Avenue, if Mr. Page could erect the factory on Tyndall Avenue suggested by him. Instead of erecting a factory, however, Mr. Page circulated a petition to the Council of the Corporation of the City of Toronto, asking permission to erect on his property an apartment house, and from the admission of Mr. Verity given before this Board, it appears that Mr. Verity himself signed that petition. The Board has had an opportunity to examine the correspondence and papers connected with Mr. Page's application and the Board finds that not only did Mr. Verity sign the petition but that after the petition was presented to the Council the residents and owners of the property were polled and a letter specially addressed to each was sent out asking if they had any objection to the erection of the apartment house referred to, and Mr. Verity appears to have given no answer to this letter.

This being the case the Board is forced to the conclusion that, much as it sympathizes with Mr. Verity in his present position, that he himself is a party to the erection of the apartment house immediately to the north of his property at a time when there was an apartment erected immediately to the south thereof, and if now he finds his property surrounded by apartment houses he has no reason to complain.

Under these circumstances the Board feels it compulsory to give effect to the desire of a majority of the residents and property owners on Tyndall Avenue and grant the application made by the Corporation of the City of Toronto and approve By-law No. 11309, which it accordingly does.

(Sgd.) C. R. McKeown,
Chairman.

Dated at Toronto,
this 24th day of August, A.D. 1927.

August 24th, 1927.

ORDER

Upon the application of the Corporation of the City of Toronto, upon reading the material filed by C. M. Colquhoun, Esquire, Solicitor for the Applicant, and upon hearing the evidence adduced and what was alleged by Counsel for the Applicant and the owner of premises known as No. 100 Tyndall Avenue and certain other ratepayers residing on Tyndall Avenue, and judgment on the application having been reserved until this day:

The Board orders under and in pursuance of section 399*a* of "The Consolidated Municipal Act," being chapter 72, Ontario Statutes, 1922, that By-law No. 11309, of the Corporation of the City of Toronto, being entitled "No. 11309. A By-law to prohibit the use of land or the erection or use of buildings for any other purposes than that of a private residence on either side of Tyndall Avenue, between Springhurst Avenue and King Street, be and the same is hereby approved.

(Sgd.) C. R. McKEOWN,
(Seal) *Chairman.*

PROCEDURE FILE A-1244

In the matter of the application of the Corporation of the City of Toronto, under subsection (2*b*) of section 399*a* of "The Consolidated Municipal Act, 1922," for approval of its By-law No. 11300, repealing its By-law No. 9874 in so far as it prevents the establishment of a gasoline and oil-filling station at the northwest corner of Bloor Street and Walmer Road.

July 9th. Application and material filed.

Aug. 15th. Hearing, pursuant to appointment, 11 a.m. to 1 p.m., adjourned to 22nd inst., at 11 a.m.

Aug. 22nd. Hearing continued, 11 a.m.; 12.15 to 12.30 p.m. By-law to be amended so as not to permit further northern entrance on Walmer Road. (The old By-law to be left as it stands as to Walmer Road entrance.)

Oct. 5th. Amending By-law No. 11342, amending By-law 11300, filed.

Oct. 19th. Draft Order filed.

Oct. 19th. Order issued.

October 6th, 1927.

ORDER

Upon the application of the Corporation of the City of Toronto, upon reading the material filed by C. M. Colquhoun, Esquire, Solicitor for the Applicant, and the Board having appointed the 15th day of August, 1927, to hear this application, and notice of such application and hearing having been duly given; upon hearing the evidence adduced and what was alleged by Counsel for the Applicant and certain ratepayers residing in the district affected, and the Board having directed the amendment of said By-law No. 11300, and the same having been amended accordingly by By-law No. 11342 now filed:

The Board orders, under and in pursuance of section 399*a* of "The Consolidated Municipal Act," being chapter 72 of the Ontario Statutes, 1922, that By-law No. 11300 of the Corporation of the City of Toronto, intituled "No. 11300. A By-law to repeal By-law No. 9874 in so far as it prevents the establishment of a gasoline and oil-filling station at the northwest corner of Bloor Street and Walmer Road," as amended by said By-law No. 11342, be and the same is hereby approved.

(Sgd.) C. R. McKEOWN,
(Seal) *Chairman.*

Procedure File A-1246

In the matter of the petition of Danforth Heights, Limited, and others, under section 8 of "The Local Improvement Act, 1927," against the construction as a local improvement of a bridge over the Don River at Don Boulevarde in the Township of North York.

July 9th. Petition filed.

Aug. 30th. Hearing, pursuant to appointment, 11 a.m. to 6 p.m., at Board's Chambers. Hearing concluded. Judgment reserved.

Aug. 31st. Judgment delivered. Township Solicitor to draft Order.

Sept. 19th. Approved draft Order filed.

Sept. 21st. Order issued.

Opinion of the Board

The Municipality of the Township of North York passed a resolution for the undertaking of the construction of a bridge over the Don River at Don Boulevarde as a Local Improvement By-law and by such resolution declared its intention to assess the ratepayers in the area in connection with the said construction less certain exemptions, which would be paid for by the Municipality of the Township of North York as a whole, and that the said Township would in addition to said exemptions pay 30 per cent. of the cost of said construction out of the general taxation and that the balance of the said cost of construction, or 70 per cent. thereof, should be assessed against the several property owners in the area affected, in accordance with the rates set out in the said resolution.

The Petitioners, proceeding under subsection (2) of section 8 of "The Local Improvement Act, 1927," petitioned this Board against the construction of the said bridge as a local improvement, and on Tuesday, the 13th day of August, 1927, the Board heard the evidence adduced and the argument of Counsel in connection therewith, and the Board is of opinion that the proposed bridge is of greater benefit to the Municipality of the Township of North York than the proportion suggested by said resolution to be paid by the Township would intimate, and feel therefore compelled to grant the request of the said Petitioners.

The Board is also of the opinion that a bridge over the Don River at Don Boulevarde is desirable, and having heard the evidence of the Engineer of the Township of North York as to the fact that the proposed bridge would be sufficient in length and in height from the bed of the river to the floor of the bridge to allow all water to pass thereunder at any season of the year without injury to any of the property adjacent thereto, and that the width of 18 feet at least would seem to be necessary, desirable and sufficient to accommodate the traffic that will pass over the suggested bridge, the Board therefore orders that the Corporation of the Municipality of the Township of North York in addition to the exemptions provided for in "The Local Improvement Act" pay 50 per cent. of what would otherwise be specially assessed upon the lots liable to be assessed therefor.

The Engineer having reported that the life of this bridge will be thirty years, the Board will order that the debentures to be issued therefor be made payable in twenty years.

(Sgd.) C. R. McKeown,
Chairman.

Dated at Toronto,
this 31st day of August, A.D. 1927.

August 31st, 1927.

ORDER

This petition having come up for hearing on the 30th day of August, 1927, at the City of Toronto, in the presence of Counsel for the Petitioners and for the Corporation of the Township of North York and for certain ratepayers of the Township of North York opposing the petition, and upon hearing the evidence adduced, and what was alleged by Counsel aforesaid:

1. This Board doth order that in the event of the said bridge being constructed, the Corporation of the Township of North York, in addition to the exemptions provided for in "The Local Improvement Act," shall pay 50 per cent. of that portion of the cost of the construction of the said bridge which would otherwise be specially assessed upon the lots liable to be assessed therefor.

2. This Board doth further order that any debentures to be issued to pay for the cost of the construction of the said bridge shall be made payable in twenty years and that the special rate or assessment levied to pay the said debentures shall be payable in twenty annual instalments.

3. And this Board doth further order that in the event of the Corporation of the Township of North York complying with the terms of this Order, the said Corporation may proceed with the construction of the proposed bridge over the Don River at Don Boulevarde in the Township of North York as a local improvement under the provisions of "The Local Improvement Act."

4. And this Board makes no order as to costs except that the Corporation of the Township of North York shall pay $15.00 for Law Stamps, the Board's tariff fee herein.

(Sgd.) C. R. McKEOWN,
Chairman.

(Seal)

PROCEDURE FILE A-1250

Application by the Township of York, under section 399*a* of "The Consolidated Municipal Act, 1922," for approval of its Restricted Area By-law No. 9204, prohibiting the use of buildings on Castleton Avenue and St. Clair Avenue, between Jane Street and the west limits of the City of Toronto, for any other purpose than that of a private residence or store.

July 13th. Application and material filed.

Aug. 15th. Hearing, pursuant to appointment, 11 a.m. to 1 p.m., adjourned to 22nd inst., at 11 a.m.

Aug. 22nd. Hearing continued, 11 a.m.; 12.30 to 1.35 p.m. Judgment reserved pending passing of Fire By-law by Township Council.

Aug. 29th. *Viva voce* judgment delivered. Application dismissed without prejudice to further By-laws, approval of which may be applied for.

Sept. 1st. Approved draft Order filed.

Sept. 1st. Order issued.

August 29th, 1927.

ORDER

Upon the application of the Corporation of the Township of York for approval of its By-law No. 9204, upon hearing the evidence adduced and what was alleged by Counsel for the Applicant and for C. Frank Ward:

1. The Board orders, under and in pursuance of section 399*a* of "The Consolidated Municipal Act, 1922," that the said application for approval of By-law No. 9204, passed by the Council of the Corporation of the Township of York, be and it is hereby dismissed without prejudice to any further application which may be made for approval of any further or other By-law which may be passed.

(Sgd.) C. R. McKeown,
(Seal) *Chairman.*

Procedure File A-1256

In the matter of "The Ontario Railway Act," R.S.O., 1914, chapter 185, section 250,

And in the matter of the application by The London Street Railway Company for approval of:

1. Change of location of the passing switch located on Dundas Street to the Wharncliffe Road between Kensington Street and Mount Pleasant Avenue, and to abandon the present passing switch located on Dundas Street.

2. The discontinuance and removal of the present trackage located on Oxford Street West, a distance of approximately 750 feet, between the Wharncliffe Road and the Oxford Street Bridge, and the laying of new tracks on the Wharncliffe Road north of Oxford Street for a distance of approximately 300 feet with a "Y" located on the west side of the Wharncliffe Road, this "Y" running onto private property purchased by the Company for the purpose of "Y"ing the cars on the Wharncliffe Road, and

3. The reconstruction of the Company's trackage in London West, a distance of approximately 1.1 miles.

July 15th. Application and material filed.

July 26th. Hearing, pursuant to appointment, 11.30 a.m. to 12 m., Court House, London. Application granted.

Aug. 4th. Order issued.

July 26th, 1927.

Order

Upon the application of The London Street Railway Company, under "The Ontario Railway Act," R.S.O., 1914, chapter 185, section 250, for an Order permitting the said The London Street Railway Company to change the location of the passing switch located on Dundas Street West to Wharncliffe Road, between Kensington Street and Mount Pleasant Avenue, and to abandon the present passing switch located on Dundas Street West; and for an Order permitting the said The London Street Railway Company to take up and remove its tracks, ties, poles, wires and other equipment in connection with the operation of street cars on that portion of Oxford Street West in the City of London, lying west of the Oxford Street bridge, covering a distance of approximately 750 feet, and to remove the "Y" located at the corner of Oxford Street and St. Andrew's Street and the ties, poles, wires and other equipment in connection with the operation of the said "Y"; and for an Order permitting the said The London Street Railway Company to lay and install a single track, together with ties, poles, wires and other equipment on Wharncliffe Road north of Oxford Street West for a distance of approximately 328 feet, and to lay and install on the west side of the said Wharncliffe Road a "Y" running into property acquired by the said The London Street Railway Company, together with ties, poles, wires

and other equipment in connection with the operation of such "Y"; and for an Order permitting the reconstruction of the Company's tracks in London West covering a distance of approximately 1.1 miles, in the presence of Counsel for The London Street Railway Company, and of his Worship Acting Mayor James McCormick, Alderman E. Smith and D. F. Glass, City Clerk S. Baker and City Engineer W. P. Near on behalf of the Corporation of the City of London, and upon reading the Declaration of Cicely Smith proving publication of the notice for hearing, and upon hearing what was alleged by Counsel aforesaid and L. Tait, Manager of The London Street Railway Company:

1. This Board doth order that The London Street Railway Company be and it is hereby permitted to change the location of the passing switch located on Dundas Street West to Wharncliffe Road between Kensington Street and Mount Pleasant Avenue and for that purpose to take up and remove the passing switch located on Dundas Street West and to lay and install a passing switch of approximately 200 feet in length on Wharncliffe Road North between Kensington Street and Mount Pleasant Avenue, together with ties, poles, wires and all other equipment in connection with the operation of such passing switch.

2. And this Board doth further order that The London Street Railway Company be and it is hereby permitted to take up and remove its tracks, ties, poles, wires and other equipment in connection with the operation of street cars on that portion of Oxford Street West in the City of London, lying west of the Oxford Street Bridge, covering a distance of approximately 750 feet, and to remove the "Y" located at the corner of Oxford Street and St. Andrew's Street in the said City, and the ties, poles, wires and other equipment in connection with the operation of the said "Y."

3. And this Board doth further order that The London Street Railway Company be and it is hereby permitted to forthwith lay and install a single track, together with the ties, poles, wires and other equipment necessary therefor on Wharncliffe Road north of Oxford Street West for a distance of approximately 328 feet, and to lay and install on the west side of the said Wharncliffe Road a "Y" running into property acquired by the said The London Street Railway Company, together with ties, poles, wires and other equipment in connection with the operation of such "Y."

4. And this Board doth further order that The London Street Railway Company be and it is hereby permitted to reconstruct its tracks in London West on Dundas Street West and Wharncliffe Road North, covering a distance of approximately 1.1 miles.

5. And this Board makes no order as to costs, except that the Applicant Company shall pay $15.00 for Law Stamps on this Order.

(Sgd.) A. B. Ingram,
Vice-Chairman.

(Seal)

Procedure File A-1265

In the matter of the application of E. Prosser and others, under section 8 of "The Local Improvement Act, 1927," against the construction of a pavement on Edward Street, between Marlborough Street and Oak Street, in the Town of Leamington.

July 28th. Petition filed.

Sept. 9th. Hearing, pursuant to appointment, 11 a.m. to 12.50 m., Town Hall, Leamington. (Vice-Chairman authorized under section 9, chapter 186, R.S.O.) Judgment reserved.

Sept. 12th. Report of Vice-Chairman filed and adopted. Petition dismissed. Petitioners' Solicitor to draft Order and have same approved by the Town. Board's fee of $15.00 to be paid by the Town and charged as part of the local improvement work.

Sept. 27th. Approved draft Order filed.

Sept. 27th. Order issued.

Report

The undersigned, in accordance with and pursuant to section 9 of "The Ontario Railway and Municipal Board Act," attended at the Town Hall, Leamington, on the 9th inst., at 11 o'clock in the forenoon, for the purpose of hearing the above application. W. F. Easton and H. H. Wilson appeared for the Petitioners, and His Worship Mayor P. H. Fader, V. W. Wigle, Deputy Reeve; D. G. Parker and Thos Anderson, Councillors, for the Town.

According to the evidence submitted, the main objection to the work being proceeded with was on the ground that the Petitioners were not able to pay for the improvement at this time, while the representatives of the Town contended that the paving of the street was absolutely necessary on account of the bad condition of the street, especially in the spring, as they claimed it was impassable or almost impassable. The street at present is what you would call a "Mud Street" and should in my opinion be paved.

At the conclusion of the hearing I had a view of the street in question and found that the Town is now putting down a sewer on the street and if the pavement were proceeded with now the policy of the Town would be to reinforce with concrete directly over the sewer for a space of about four feet wide, after which they would put down the pavement, the cost of the whole work estimated to be $10,473.00. The total length of assessable frontage, including flankages, is said to be 2,262 feet, and the estimated rate per foot frontage $4,207. The owners' assessable frontage is 1.469 feet 2 inches, and the exemptions would amount to 792 feet 10 inches. The Town's proportion is said to be about 40 per cent. and the owners' 60 per cent. of the total cost. The lifetime of the work is estimated to be 16 years and the work to be paid for in fifteen annual instalments. The pavement is to be 22 feet wide between curbs. The annual charge per foot frontage is estimated to be about 42 cents.

I am of the opinion that the pavement should not be proceeded with until after the 1st of August next (1928). The sewer would be settled to some extent by that time and this delay would in a certain measure be in compliance with the wishes of the majority of the property owners on the street.

I would, therefore, recommend that the petition be dismissed on condition that the paving of the street shall not be proceeded with until after the 1st of August, 1928.

Respectfully submitted.

(Sgd.) A. B. Ingram,
Vice-Chairman.

Toronto, September 12th, 1927.

I agree.

(Sgd.) C. R. McKeown.
Chairman.

(Sgd.) J. A. Ellis,
Commissioner.

September 12th, 1927.

ORDER

This application coming on for hearing before Mr. A. B. Ingram, Vice-Chairman of this Board (duly authorized under section 9, chapter 186, R.S.O., 1914), on Friday, the 9th day of September, 1927, in the presence of Mr. W. T. Easton and Mr. H. H. Willson, Counsel for the Petitioners, and His Worship Mayor P. H. Fader, Deputy Reeve B. W. Wigle, Councillors D. G. Parker and S. Thomas Anderson for the Town of Leamington, upon hearing the evidence adduced and viewing the site of the proposed work, the Vice-Chairman having reported to the Board, and this Board having concurred in such Report, this 12th day of September, 1927:

1. It is ordered that the Corporation of the Town of Leamington shall not proceed with the construction of the said work until after the 1st day of August, 1928.

2. This Board doth not make any order as to costs, save and except that the Town of Leamington shall pay $15.00 in Stamps to be placed on this Order, the same to be charged to the cost of the local improvement work.

(Sgd.) C. R. McKEOWN,
(Seal) *Chairman.*

PROCEDURE FILE A-1269

Between:

William McKay,

Appellant,

—and—

The Corporation of the Township of East York,

Respondent.

(Assessment Appeal)

July 29th. Notice of appeal filed.

Oct. 25th. Hearing, pursuant to appointment, 11 a.m.; 2 to 4.15 p.m., at Board's Chambers. Appeal dismissed. Township's Solicitor to draft Order and submit to Appellant's Solicitor for approval as to form.

PROCEDURE FILE A-1270

Between:

Thomas Charles McKay,

Appellant,

—and—

The Corporation of the Township of East York,

Respondent.

(Assessment Appeal)

July 29th. Notice of appeal filed.

Oct. 19th. Subpoena issued to Appellant.

Oct. 24th. Subpoena issued to Respondent.

Oct. 25th. Hearing, pursuant to appointment, 11 a.m. to 12.30 p.m., at Board's Chambers. Appeal dismissed. (See Reporter's Notes.) Township's Solicitor to draft Order.

PROCEDURE FILE A-1286

Between:

James W. Reed,

Appellant,

—and—

The Corporation of the Town of Timmins,

Respondent.

(Assessment Appeal)

Aug. 6th. Notice of appeal filed.

Oct. 11th. Hearing, pursuant to appointment, 10 a.m. to 11.30 a.m., Town Hall, Timmins. Appeal dismissed. No costs except Law Stamps on Order.

Oct. 20th. Order.

October 11th, 1927.

ORDER

Notice of appeal herein having been filed with the Board from the decision of His Honour the District Judge of the District of Cochrane, regarding the assessment of the Reed Block in the Town of Timmins, comprising Lot No. 626, Plan M-30, Sudbury, and the Board having, pursuant to appointment, at the Town Hall, in the Town of Timmins, this day heard the evidence adduced and what was alleged by Counsel for the Appellant and the Respondent:

The Board orders that the appeal herein be and the same is hereby dismissed.

And the Board makes no order as to costs save and except that the Respondent, the Corporation of the Town of Timmins, pay the sum of $15.00, the Board's tariff fee for Law Stamps on this Order.

(Sgd.) C. R. McKEOWN,
Chairman.

(Seal)

PROCEDURE FILE A-1292

Application by the Town of Kapuskasing, under section 399*a*, subsection (2*b*) of "The Consolidated Municipal Act, 1922," for approval of its By-law No. 152, amending its By-law No. 21 to permit the erection of a moving picture theatre on Lot No. 448, the south corner of Queen Street and Stewart Avenue, in the said Town.

Aug. 15th. Application and material filed.

Aug. 29th. Hearing, pursuant to appointment, 10 to 10.40 p.m., at Board's Chambers. Letter from Spruce Falls Company, consenting, to be filed by Applicant's Solicitor, or Applicant's Solicitor's undertaking that said Company consent to be filed in lieu thereof. Hearing adjourned to Wednesday, the 31st inst., at 11 a.m. (D.S. time).

Aug. 31st, Hearing continued, pursuant to adjournment, 11 to 11.05 a.m. Application granted. Applicant's Solicitor to draft Order.

Sept. 1st. Draft Order filed.

Sept. 1st. Order issued.

August 31st, 1927.

ORDER

Upon the application of the said Corporation, and upon consideration of the objection filed by David Rolston, and of the material filed by Messrs. Slaght and Cowan, Solicitors for Sayed Alexander, and upon hearing what was alleged by Counsel for the said Sayed Alexander, and no one appearing to oppose the application, although notice of the hearing thereof was duly given:

The Board orders, under and in pursuance of section 399*a*, subsection (2*b*), of "The Consolidated Municipal Act, 1922," that By-law No. 152, passed by the Corporation of the Town of Kapuskasing, entitled "A By-law to amend By-law No. 21 of the Corporation of the Town of Kapuskasing," be and the same is hereby approved.

And the Board makes no order as to costs except that the Applicant pay $10.00 for Law Stamps on the Order herein.

(Sgd.) C. R. McKEOWN,
(Seal) *Chairman.*

PROCEDURE FILE A-1295

Between:

Rock Bannino,

Appellant,

—and—

R. H. Channen, Assessment Commissioner for the Town of Timmins,
Respondent.

(Assessment Appeal)
(Land and Buildings, $16,400)

Aug. 22nd. Notice of appeal filed.

Oct. 14th. Hearing, pursuant to appointment, 10 a.m.; 11.20 a.m. to 4 p.m., Town Hall, Timmins.. Appeal dismissed. (No costs except Law Stamps on Order.)

Oct. 20th. Order.

October 11th, 1927.

ORDER

Notice of appeal herein having been filed with the Board from the decision of His Honour, the District Judge of the District of Cochrane, with respect to the assessment of the Appellant on the following lands and buildings, namely, Lots Nos. 7, 8 and 9, on the corner of Pine Street and First Avenue, in the Town of Timmins, and the buildings thereon, and the Board having, pursuant to appointment, at the Town Hall, in the Town of Timmins, this day heard the evidence adduced and what was alleged by Counsel for the Appellant and the Respondent:

The Board orders that the appeal herein be and the same is hereby dismissed.

And the Board makes no order as to costs, save and except that the Respondent, the Corporation of the Town of Timmins, pay the sum of $15.00, the Board's tariff fee for Law Stamps on this Order.

(Sgd.) C. R. McKEOWN,
(Seal) *Chairman.*

PROCEDURE FILE A-1301

Between:

Merrill Denison,

Applicant,

—and—

John D. Flake,

Respondent.

Applications under sections 75, 79 and 82 of "The Ontario Telephone Act, 1918," to fix terms and conditions for interchange of service between the telephone systems of the Applicant and Respondent, and for use of circuit space by the Applicant upon the poles of the Respondent; also complaint as to service.

Sept. 1st. Application and other material filed.

Sept. 21st. Hearing, pursuant to appointment, 11 a.m., Tourist Hall, Northbrook. Agreement arrived at between parties.

PROCEDURE FILE A-1302

Between:

The Buffalo & Fort Erie Public Bridge Company,

Appellant,

—and—

The Village of Fort Erie,

Respondent.

(Assessment Appeal)
($1,035,300.00)

Sept. 3rd. Notice of appeal filed.

Oct. 4th. Hearing, pursuant to appointment, 1 to 5.15 p.m., at the Council Chamber, Fort Erie. Judgment reserved.

Oct. 7th. Judgment delivered. Appeal allowed. Assessment fixed at $222,573.

Oct. 24th. Approved draft Order filed.

Oct. 24th. Order issued.

Dec. 29th. Appeal and cross-appeal dismissed. (See 33 O.W.N., 223, and 61 O.L.R., 502.)

OPINION OF THE BOARD

This is an application made by the Appellant, The Buffalo & Fort Erie Public Bridge Company, to The Ontario Railway and Municipal Board, by way of appeal from the decision of His Honour Judge Livingstone, the Judge of the County of Welland, dismissing the appeal of the said Appellant from the Court of Revision of the Village of Fort Erie to the said County Judge.

The matter came up for hearing before the Board on Tuesday, the 4th day of October, 1927, the Appellant being represented by Mr. Monnach (of the firm of Blake, Lash & Cassels), and the Respondent being represented by Mr. C. G. Germain, K.C.

Only two witnesses were heard, one offered by the Appellant, and one offered by the Respondent, and the points at issue between the parties were enlarged upon in argument by the Solicitors representing the Appellant and Respondent.

The points at issue are set out very fully in the notice of appeal and are as follows:

1. That the said assessment, which assessed the bridge structure of the Appellant at $750,000, is in any event excessive, and which assesses the lands of the Appellant at $35,300, is in any event excessive.

2. That certain of the lands assessed and at least part of the structure of the bridge is beyond the territorial limits of the Corporation of the Village of Fort Erie and, therefore, the said Corporation has no power to assess the same.

3. That if the said bridge and lands are liable to assessment, only the proportionate value of the part thereof as is within the territorial limits of the Village of Fort Erie is liable to assessment.

4. That in any event the said bridge and lands held in connection therewith have been declared by the Parliament of Canada to be a work for the general advantage of Canada within the meaning of "The British North America Act," and, therefore, no part of the said bridge or lands is liable to assessment.

5. That by virtue of the provisions of an Act of the Parliament of Canada (1923), 13-14 George V, chapter 74, and section 18 thereof, it is provided that the said lands and bridge shall ultimately become the property of the Dominion of Canada or a province or municipality, and that, therefore, the Appellant is a trustee for the Dominion of Canada or a province or municipality in respect of the said bridge and lands, and that, therefore, in any event, or in particular having regard to the provisions of "The Assessment Act" of the Province of Ontario (being chapter 195 of the Revised Statutes of Ontario, 1914, and amending Acts), the said bridge and lands are not liable to assessment.

As to paragraph "1" in the notice of appeal and above set out, it was agreed between the parties that if it is found that the Village of Fort Erie is entitled to assess the bridge and the property of the Appellant Company to the international boundary between the Dominion of Canada and the United States of America, that the figure of $750,000 is not too much and this figure stands as agreed upon between the parties, subject, of course, to the contention, first, that the Village of Fort Erie, the Respondent, has no authority whatever to assess the property of the Appellant, and, secondly, that it has no authority to assess beyond the limits of the Village of Fort Erie.

As to the assessment upon the lands of the Appellant at $35,300, this figure also was agreed upon as satisfactory with the exception that Lots 22 on the south side of Erie Street and 9 on Walnut Street, which said lots are assessed respectively for $600 and $1,000, making a total of $1,600, not being the property of the Appellant, this sum should be deducted from the figure $35,300, leaving a balance of $33,700 as an agreed assessment for the lands and subject to the further contention that a certain water lot owned by the Appellant, and assessed for $700 and lying without the limits of the Village of Fort Erie, should not be assessed by the Respondent, the Village of Fort Erie.

The Board finds that the greater part of the said water lot lying beyond or without the admitted limits of the Village of Fort Erie cannot properly be assessed as a part of the Village of Fort Erie. and that the jurisdiction of the assessor and of the Village of Fort Erie for assessment purposes can apply to the said water lot only as to that small portion thereof lying within the limits of the Village of Fort Erie.

Without having sufficient evidence to make an accurate apportionment of the assessment of the said water lot, the Board would find that there is within the limits of the Village of Fort Erie a portion of the said water lot which according to the assessment placed upon the whole of said water lot, being $700, should be assessed at or about $100.

The assessment of the land therefore should be reduced by $600, the assessment of Lot 22 on the south side of Erie Street; $1,000, the assessment of Lot No. 9 on Walnut Street, and $600, the assessment of that part of water lot lying outside the Village of Fort Erie, making a total reduction of $2,200, and leaving the assessment of the land, apart from the bridge structure, at $33,100.

It was urged by Counsel for the Appellant that the said structure was not subject to assessment by reason of the fact that an Act of the Dominion of Canada declared it to be "a work for the general advantage of Canada," and set out that upon the completion of certain events and under certain circumstances, viz., the payment of all debts properly chargeable against the construction, maintenance, etc., of the said bridge, the Governor-General in Council might direct a conveyance of the said bridge to such Municipality, Corporation or Legislative body as to it might seem proper, and that therefore the bridge was held by its present owners as trustees for the Crown and not assessable..

It is, however, the opinion of this Board that the bridge is not held by its present owners as trustees. The title stands by a registered deed in fee simple in the name of the present owners of the bridge, stripped of any requirement as to answering for the collection of dues, the expenditure of money upon expenses, etc., which might give it the complexion of a Trust Deed. No Municipality, no Corporation, no Legislative body, appears to have any control over the conduct of the bridge and there is a possibility that it might continue for all time in the name of the present owners and their successors in title without their being called upon to answer as trustees would otherwise be required to do, for their conduct in connection with the administration of the affairs of this bridge. The Board cannot therefore see that the bridge is held by its present owners as Trustees, and are of the opinion that it is a structure that is assessable.

The other question that was strongly urged was as to whether, if assessable, the structure could be assessed by the Village of Fort Erie, the Respondent herein, beyond the admitted limits of the Village of Fort Erie. Reference was made to The International Bridge Company vs. the Village of Bridgeburg, 12 O.L.R., 314, and therein it is set out, on page 317, "There is no uncertainty in the direction to the assessor. To begin with he must regard and value the part within his Municipality as an integral part of the whole and upon the basis of valuation of the whole." In Belleville and Prince Edward Bridge Company vs. Township of Ameliasburg, 15 O.L.R., 174, it is held that the Township of Ameliasburg had authority to assess that part of the bridge lying within the boundaries of such Municipality and reference is made therein to Niagara Falls Suspension Bridge Company vs. Gardner, 29 U.C.R., 194. In *re* Queenston Heights Bridge assessment, 1 O.L.R., 114, which by the way is a bridge over the Niagara River somewhat similar to the bridge now in question, it was determined that there was a right to assess the bridge, the question in dispute being the principle upon which the assessment should be made.

It therefore appears to the Board that the bridge in question is properly assessable, but the Board can find no authority which warrants the assessor of the Respondent Corporation, the Village of Fort Erie, going beyond the limits of the said Corporation in making his assessment.

There was filed with the Board as Exhibit "A" a plan of the said bridge and of that part of the Village of Fort Erie immediately surrounding the terminus of the said bridge on the Canadian side. The Act of Incorporation of the Village of Fort Erie sets out that it shall reach to the "water's edge" of the Niagara River, and this is the only evidence before the Board as to the limits of the Corporation. On said plan is marked a line designated by the letter "S," which said line is

admitted by all parties to be a correct indication of the water's edge, and therefore a correct indication of the southeasterly boundary of the Village of Fort Erie. To this point, therefore, and no further, this Board finds that the assessor is entitled to assess the bridge in question.

As to the proper method of making the assessment there is some considerable difficulty. The cost of construction of the bridge as a whole, of which that part lying within the limits of the Village of Fort Erie is an integral part, can only be considered as an element and not by any means considered as a proper figure for arriving at a value for assessment purposes. The bridge derives its revenue by reason of the traffic from the United States of America to Canada and from Canada to the United States of America, and as the bridge has only been in operation for a short time it is as yet impossible to say from the revenue now as to its proper value. What another company, as a willing purchaser, would be willing to pay for the structure, or what, as a solvent company, the present owners could sell the structure for to a willing purchaser, might be considered as its true value, but under the present circumstances that would largely be guesswork, as the Board has so little actual data upon which to arrive at any conclusion in this respect. However, the Board is fortunate in that evidence established that that part of the bridge reaching from the Canadian side to the international boundary cost in its construction in or about 47½ per cent. of the whole cost of the bridge and that that portion of the bridge lying within the limits of the Village of Fort Erie cost 12 per cent. of the whole cost of the bridge, and it has been agreed upon by all parties that $750,000 is a fair and reasonable and proper value for assessment purposes of that part of the bridge reaching to the international boundary on the Canadian side. If, therefore, 47½ per cent. of the actual value of the bridge should properly be assessed as agreed upon for $750,000, then 12 per cent. being the cost of the part lying within the Village of Fort Erie, and being an integral part of the whole construction, should properly be assessed for $189,473.00, at which figure the Board fixes the assessment of the bridge as far as the Village of Fort Erie is concerned. To this must be added, of course, the assessment of the land amounting to $33,100, making a total assessment of $222,573 as properly assessable by the Respondent, the Village of Fort Erie, as against the Appellant.

The appeal will therefore be allowed and the total assessment reduced to $222,573.

This Board does not see fit to make any order as to costs, save and except that the Respondent, the Village of Fort Erie, shall pay $15.00, the Board's tariff fee for Law Stamps on the Order herein.

(Sgd.) C. R. McKeown,
Chairman.

Dated at Toronto,
this 7th day of October, A.D. 1927.

October 7th, 1927.

ORDER

The Appellant having appealed to the Board from the decision of His Honour Judge Livingstone, Judge of the County Court of the County of Welland, confirming an assessment of the Appellant made in the year 1927 upon and in respect of part of the International Bridge, known as the "Peace Bridge," which crosses the Niagara River from the Village of Fort Erie in the Province of Ontario to the City of Buffalo in the State of New York, and the lands and premises used in

connection therewith; and the appeal having come on for hearing on the 4th day of October, 1927, in the presence of Counsel for both parties, upon hearing the evidence adduced and what was alleged by Counsel aforesaid, the Board was pleased to direct that the said appeal should stand over for judgment and the same coming on this day for judgment:

1. This Board doth declare that only such part of the said bridge and lands used in connection therewith as lies within the territorial limits of the Village of Fort Erie, as defined by its Act of Incorporation, being chapter 104 of the statutes of the Province of Canada, 1857 (20 Victoria), is liable to be assessed by the Respondent and doth order the same accordingly.

2. This Board doth further declare that Lot 22 on the south side of Erie Street and Lot 9 on the south side of Walnut Street, which lots are assessed for $600 and $1,000 respectively, are not the property of the Appellant and were improperly assessed against the Appellant and that the Appellant is not liable to be assessed in respect thereof and doth order the same accordingly.

3. And this Board doth further declare that the water lot forming part of the property of the Appellant lies partly within the territorial limits of the Village of Fort Erie and partly beyond the said limits and that therefore the assessment of $700 made in respect of the said water lot be reduced to the sum of $100 and doth order the same accordingly.

4. And this Board doth order that the total assessment to be made by the Respondent in respect of the lands of the Appellant situate within the territorial limits of the Village of Fort Erie, after making deductions in accordance with the foregoing provisions of this Order, shall be the sum of $33,100.

5. And this Board doth further order that the assessment upon and in respect of the bridge structure, previously assessed at $750,000, be reduced to the sum of $189,473, as being a proper assessment upon that part of the said bridge structure located within the territorial limits of the Village of Fort Erie valued as an integral part of the whole structure.

6. And this Board doth further order that the Assessment Roll of the Respondent be altered accordingly.

7. And this Board doth not see fit to make any order as to costs except that the Respondent shall pay $15.00 in Law Stamps upon and in respect of this Order.

(Sgd.) C. R. McKeown,
(Seal) *Chairman.*

Procedure File A-1311

Application by the Township of Thorold, under "The Township of Thorold Act, 1927," for approval of its By-law No. 276, to set apart and establish a waterworks system, to be designated "Water Area No. 1."

Sept. 7th. Application and material filed.

Sept. 20th. Hearing, pursuant to appointment, 1.30 to 2.30 p.m., Township Hall, Allanburg. (Mr. Commissioner Ellis authorized under section 9, chapter 186, R.S.O.)

Sept. 20th. Mr. Ellis' Report filed and adopted.

Sept. 22nd. Draft Order filed.

Sept. 23rd. Order issued.

REPORT OF MR. COMMISSIONER ELLIS

The By-law appearing to be in proper form, publication of the notice of appointment and the posting up having been proved, and there being no opposition, I recommend that the application be granted; also that the Board's tariff fee on the Order be $5.00.

(Sgd.) J. A. ELLIS,
Commissioner.

September 20th, 1927.

Approved as the basis of the Board's Order.

(Sgd.) C. R. MCKEOWN,
Chairman.

September 20th, 1927.

ORDER

Upon the application of the said Corporation, and Mr. Commissioner Ellis, duly authorized under section 9, chapter 186, R.S.O., having, pursuant to appointment, heard all parties interested, public notice of such hearing having been duly given as directed by the Board; upon hearing what was alleged by Counsel for the Applicant, and no one appearing to oppose the application, and upon consideration of the Report of Mr. Commissioner Ellis, dated the 20th day of September, 1927, on such hearing, which Report has been adopted as the basis of this Order:

The Board orders, under and in pursuance of the provisions of section 9 of "The Township of Thorold Act" (chapter 130, Ontario Statutes, 1927), that the said By-law No. 276, intituled "By-law No. 276. A By-law to set apart and establish a Water Area in the Township of Thorold," be and the same is hereby approved.

And it is ordered that the Board's tariff fee of $5.00 for Law Stamps herein be added to and form a part of the cost of the work.

(Sgd.) C. R. MCKEOWN,
Chairman.

(Seal)

PROCEDURE FILE A-1312

Application by the Township of Thorold, under "The Township of Thorold Act, 1927," for approval of its By-law No. 277, to authorize the construction and operation of a waterworks system and the acquisition of a site therefor in Water Area No. 1.

Sept. 7th. Application and material filed.

Sept. 20th. Hearing, pursuant to appointment, 1.30 to 2.30 p.m., Township Hall, Allanburg. (Mr. Commissioner Ellis authorized under section 9, chapter 186, R.S.O.)

Sept. 20th. Mr. Ellis' Report filed and adopted.

Sept. 22nd. Draft Order filed.

Sept. 23rd. Order issued.

REPORT OF MR. COMMISSIONER ELLIS

The By-law appearing to be in proper form, publication of the notice of appointment and the posting up having been proved, and there being no opposition, I recommend that the application be granted; also that the Board's tariff fee on the Order be $5.00.

(Sgd.) J. A. ELLIS,
Commissioner.

September 20th, 1927.

Approved as the basis of the Board's Order.

(Sgd.) C. R. MCKEOWN,
Chairman.

September 20th, 1927.

ORDER

Upon the application of the said Corporation, and Mr. Commissioner Ellis, duly authorized under section 9, chapter 186, R.S.O., having, pursuant to appointment, this day heard all parties interested, public notice of such hearing having been duly given as directed by the Board; upon hearing what was alleged by Counsel for the Applicant, and no one appearing to oppose the application, and upon consideration of the Report of Mr. Commissioner Ellis, dated the 20th day of September, 1927, on such hearing, which Report has been adopted as the basis of this Order:

The Board orders, under and in pursuance of section 9 of "The Township of Thorold Act" (chapter 130, Ontario Statutes, 1927), that By-law No. 277, intituled "By-law No. 277. A By-law to authorize the construction and operation of a waterworks system and the acquisition of a site therefor in Water Area No. 1 of the Township of Thorold," be and the same is hereby approved.

And it is ordered that the Board's tariff fee of $5.00 for Law Stamps herein be added to and form a part of the cost of the work.

(Sgd.) C. R. MCKEOWN,
(Seal) *Chairman.*

PROCEDURE FILE A-1313

Application by the Township of Thorold, under "The Township of Thorold Act, 1927," for approval of its By-law No. 278, to provide method of assessment of cost of watermains constructed as local improvements in Water Area No. 1.

Sept. 7th. Application and material filed.

Sept. 20th. Hearing, pursuant to appointment, 1.30 to 2.30 p.m., Township Hall, Allanburg. (Mr. Commissioner Ellis authorized under section 9, chapter 186, R.S.O.).

Sept. 20th. Mr. Ellis' Report filed and adopted.

Sept. 22nd. Draft Order filed.

Sept. 23rd. Order issued.

REPORT OF MR. COMMISSIONER ELLIS

The By-law appearing to be in proper form, publication of the notice of appointment and the posting up having been proved, and there being no opposi-

tion, I recommend that the application be granted; also that the Board's tariff fee on the Order be $5.00.

(Sgd.) J. A. Ellis,
Commissioner.

September 20th, 1927.

Approved as the basis of the Board's Order.

(Sgd.) C. R. McKeown,
Chairman.

September 20th, 1927.

Order

Upon the application of the said Corporation, and Mr. Commissioner Ellis, duly authorized under section 9, chapter 186, R.S.O., having, pursuant to appointment this day heard all parties interested, public notice of such hearing having been duly given as directed by the Board; upon hearing what was alleged by Counsel for the Applicant, and no one appearing to oppose the application, and upon consideration of the Report of Mr. Commissioner Ellis, dated the 20th day of September, 1927, on such hearing, which Report has been adopted as the basis of this Order:

The Board orders, under and in pursuance of section 9 of "The Township of Thorold Act" (chapter 130, Ontatio Statutes, 1927), that By-law No. 278, intituled "By-law No. 278. A By-law to provide for the method of assessment of the cost of watermains constructed as local improvements in Water Area No. 1," be and the same is hereby approved.

And it is ordered that the Board's tariff fee of $5.00 for Law Stamps herein be added to and form a part of the cost of the work.

(Sgd.) C. R. McKeown,
(Seal) *Chairman.*

Procedure File A-1319

Between:

L. Vincent Storm, *et al.*,
Applicants,

—and—

J. A. Cole and Claude Lobb, trading as The Marysburg Telephone Company,
Respondents.

Complaint, under section 75 of "The Ontario Telephone Act, 1918," as to service.

Sept. 10th. Application filed.

Sept. 20th. Hearing, pursuant to appointment, 2.30 p.m., Shier Hall, Picton. Adjourned pending negotiations between all parties and The Bell Telephone Co. of Canada, Ltd., as to direct connection with Picton.

PROCEDURE FILE A-1331

Between:

Jacob Doupe, *et al.*,

Applicants,

—and—

Fred A. Perry (trading as The Perry Telephone System),

Respondent.

Complaint as to service, under section 75 of "The Ontario Telephone Act, 1918."

Sept. 16th. Application filed.

Sept. 29th. Hearing, pursuant to appointment, 1.30 p.m., Town Hall, Newburgh. System to be put in proper condition in thirty days or rates will be cancelled.

PROCEDURE FILE A-1340

Application by The Essex Border Utilities Commission, under section 10 of "The Consolidated Essex Border Utilities Act, 1921," for approval of the passing of its By-law No. 56, authorizing the issue of debentures for $50,000 to pay the cost of the extension along Randolph Avenue of the water main constructed along the Tecumseh Road, Township of Sandwich West.

Sept. 22nd. Application and material filed.

Oct. 18th. Hearing, pursuant to appointment, 10 to 10.30 a.m., at office of Essex Border Utilities Commission, City of Windsor. Application granted. Applicant's Solicitor to draft Order.

Oct. 20th. Draft Order filed.

Oct. 20th. Order issued.

October 18th, 1927.

ORDER

Upon the application of The Essex Border Utilities Commission made to this Board at the City of Windsor on the 18th day of October, 1927, under section 10 of "The Consolidated Essex Border Utilities Act, 1921," upon hearing the proceedings herein and the evidence adduced, and upon hearing what was alleged on behalf of the Applicant:

The Board, under and in pursuance of section 10 of "The Consolidated Essex Border Utilities Act, 1921," and amendments thereto, consents to the issuing by the Essex Border Utilities Commission of the debentures in the sum of Fifty Thousand Dollars ($50,000.00) under provisional By-law No. 56 of the said Commission, for the purpose of extending the watermain along Randolph Avenue now under construction by the said Commission.

And the Board makes no order as to costs except that the Commission shall pay $15.00 for Law Stamps on this Order.

(Sgd.) C. R. MCKEOWN,

(Seal) *Chairman.*

PROCEDURE FILE A-1349

Application by the Town of Cobourg, under section 399*a* of "The Consolidated Municipal Act, 1922," for approval of its By-law No. 1375, restricting the use of land and buildings on King Street in the said Town to private residences.

Sept. 30th. Application and material filed.

Oct. 28th. Hearing, pursuant to appointment, 11 a.m. to 12 m., Council Chamber, City Hall, Cobourg. (Mr. Commissioner Ellis authorized under section 9, chapter 186, R.S.O.)

Nov. 1st. Report of Mr. Commissioner Ellis filed and adopted.

Nov. 1st. Order.

REPORT OF MR. COMMISSIONER ELLIS

No serious objection having been urged to the By-law, the By-law appearing to be in proper form and notice of the appointment having been duly given to the property owners affected, I recommend that the By-law be approved.

The Board's tariff fee for Law Stamp herein to be $15.00.

(Sgd.) J. A. ELLIS,
Commissioner.

Adopted as the basis of the Order of the Board, 1st November, 1927.

(Sgd.) C. R. MCKEOWN,
Chairman.

ORDER

Upon the application of the said Corporation, and Mr. Commissioner Ellis, authorized under section 9, chapter 186, R.S.O., having, pursuant to appointment, heard those appearing in support of and in opposition to the application, notice of such hearing having been duly given as directed by the Board, and upon consideration of the Report of Mr. Commissioner Ellis filed this day herein, which Report has been adopted as the basis of this Order:

The Board orders, under and in pursuance of the provisions of section 399*a* of "The Consolidated Municipal Act, 1922," that the said By-law No. 1375 of the Corporation of the Town of Cobourg, intituled "By-law No. 1375. Restricting and limiting the use of buildings and lands on King Street in the Town of Cobourg, or buildings abutting on certain parts thereof, to private residences," be and the same is hereby approved.

(Sgd.) C. R. MCKEOWN,
(Seal) *Chairman.*

PROCEDURE FILE A-1356

Application by The Tiny Municipal Telephone System, under section 88 of "The Ontario Telephone Act, 1918," for authority to increase its charges for service.

Oct. 6th. Application filed.

Oct. 27th. Hearing, pursuant to appointment, 1.30 to 4 p.m., Town Hall, Penetanguishene. Judgment reserved.

Nov. 3rd. Order.

November 3rd, 1927.

ORDER

In the matter of the application of the Commissioners for the Telephone System of the Municipality of Tiny for authority to charge the following rates for service:

To All Subscribers:
For Maintenance.....$19.38 per annum.

To those Subscribers who have not completed payment of their share of the cost of establishing the system:
For Principal and Interest.....$12.02 per annum.
To Non-subscribers Renting Service..... 25.00 per annum.

Upon the application of the above-named Applicants, upon hearing the evidence adduced on behalf of all parties, upon reading Statements of Assets and Liabilities, Receipts and Disbursements and other material filed:

The Board orders that the Applicants, the Commissioners for the Telephone System of the Municipality of Tiny, be authorized to charge the following rates for telephone service, to take effect as from January 1st, 1927.

To All Subscribers:

For Maintenance.....$14.38 per annum.

To those Subscribers who have not completed payment of their share of the cost of establishing the system:
For Principal and Interest.....$12.02 per annum.
To Non-subscribers Renting Service..... ..... 26.40 per annum.

And the Board makes no order for costs, save and except that the Applicants shall pay $10.00 for the Law Stamps required for this Order

(Sgd.) C. R. McKeown,
(Seal) *Chairman.*

Procedure File A-1357

Application by the City of Toronto, under section 399*a* (2*b*) of "The Consolidated Municipal Act, 1922," for approval of its By-law No. 11343, repealing its By-laws Nos. 9186 and 9332 in so far as they prevent the erection of an addition to a public garage on property at the northwest corner of Danforth and Chisholm Avenues.

Oct. 8th. Application and material filed.

Nov. 3rd. Hearing, pursuant to appointment, 11 a.m. to 12 m., at Board's Chambers. Hearing adjourned to 11 a.m., Thursday, November 10th, 1927, at Board's Chambers.

Nov. 10th. Hearing continued, 11 to 11.45 a.m. Application dismissed. (See Reporter's Notes.) Verbal judgment by Chairman at conclusion of hearing. Applicant's solicitor to draft Order.

Procedure File A-1358

Application by The East Grey Telephone Co., Ltd., under section 79 of "The Ontario Telephone Act, 1918," for an Order prescribing terms and conditions for joint use of poles with Township of Artemesia.

Oct. 8th. Application and material filed.

Oct. 15th. Hearing, pursuant to appointment, 10 to 11 a.m., at Board's Chambers. Judgment reserved.

Nov. 3rd. Order

November 3rd, 1927.

ORDER

Upon the application of the above-named applicant, upon hearing the evidence adduced on behalf of the Applicant and Respondent, upon reading the said application and other material on file.

The Board orders:

1. That the Applicant, The East Grey Telephone Company, Limited, shall furnish to the Respondent, the Municipal Corporation of the Township of Artemesia, pin space upon the crossarms of the Applicant now attached to the poles of the Telephone System of the Municipality of Euphrasia erected upon and along the 100 Sideroad of the Township of Artemesia.

2. The Respondent shall pay to the Applicant an annual rental of Ten Cents (10c.) per circuit per crossarm for pin space which is or may be furnished by the Applicant, as provided in paragraph 1 hereof.

3. The Respondent shall pay to the Applicant the sum of Thirty Dollars ($30.00) for the crossarms now attached to the poles erected upon the East Back Line of the Township of Artemesia, which poles are purchased or to be purchased by the Respondent from W. S. Walker, and the said crossarms shall thereafter become the property of the Respondent.

4. The Respondent shall furnish to the Applicant pin space upon the poles of the Respondent now erected upon and along the East Back Line of the Township of Artemesia.

5. The Applicant shall pay to the Respondent an annual rental of Ten Cents (10c.) per circuit per pole for pin space which is or may be furnished by the Respondent, as provided in paragraph 4 hereof.

6. The Applicant and Respondent shall each at all times maintain their respective circuits in such manner as shall not cause interference to the circuits of the other party herein, as the case may be, or to the telephone service furnished by means of such circuits.

7. The Applicant and Respondent shall each be responsible for the proper maintenance of their respective poles or crossarms carrying the circuits of the other party herein, as the case may be.

And the Board makes no order for costs or for Law Stamps in respect of this Order

(Sgd.) C. R. McKEOWN,
Chairman.

(Seal)

PROCEDURE FILE A-1361

Application by the Township of Etobicoke, under "The Township of Etobicoke Act, 1923" (being 14 Geo. V, chapter 62, and amendments), for approval of its By-law No. 3108—extension of Water Area No. 7 and construction and operation of waterworks system therein.

Oct. 12th. Application and material filed.

Nov. 1st. Hearing, pursuant to appointment, 11 to 11.15 a.m., at Board's Chambers. Application granted. Applicant's Solicitor to draft Order.

Nov. 1st. Order.

November 1st, 1927.

ORDER

Upon the application of the said Corporation, and upon reading the Notice of Application and Declaration of Stephen Barratt, Clerk of the said Township, filed as to the posting up and publication thereof, and a copy of the said By-law and the other material filed, and upon hearing Counsel for the applicant, and no one appearing in opposition thereto:

The Board orders and certifies, under and in pursuance of the Special Act, being chapter 62 of the Statutes of Ontario 13-14 George V, being a special Act entitled "The Township of Etobicoke Act, 1923," and amendments thereto, that the said By-law No. 3108, intituled "By-law No. 3108. A By-law of the Municipality of the Township of Etobicoke to extend or enlarge a definite section or area of the municipality known as Water Area No. 7 as established by By-law No. 1623, and enlargements thereof, by adding thereto the lands hereinafter defined and described and to construct and extend the system of watermains and waterworks in Water Area No. 7 into the area hereinafter described for the benefit of the said area," be and the same is hereby approved.

(Sgd.) C. R. McKEOWN,
(Seal) *Chairman.*

PROCEDURE FILE A-1362

Application by The Ernestown Rural Telephone Company, Limited, under section 94 of "The Ontario Telephone Act, 1918," for authority to issue shares of capital stock of the par value of $7,010.00 for the purpose of allottment to shareholders of the value of plant and labour contributed by them or their predecessors and for which they have not been reimbursed.

Oct. 14th. Application and material filed.

Nov. 2nd. Hearing, pursuant to appointment, 1 to 2 p.m., Court House, Napanee. Application granted.

Nov. 8th. Order.

November 8th, 1927.

ORDER

Upon the application of the above-named Applicant, in the presence of the Applicant, upon hearing the evidence adduced on behalf of the Applicant and upon hearing Counsel for the Applicant, and there being no one adverse in interest appearing.

The Board orders, pursuant to section 94 of "The Ontario Telephone Act, 1918," that the Applicant be and is hereby authorized to issue additional shares of capital stock of The Ernestown Rural Telephone Company, Limited, of the par value of Seven Thousand and Ten Dollars, ($7,010.00), for the purpose of allotment to the shareholders of the said company as reimbursement for value of plant and labour contributed by the said shareholders or their predecessors.

And the Board further finds and declares that the money, property or labour to be procured or paid for by the said ussue of capital stock is or has been reasonably required for the purposes specified in this Order.

And the Board makes no Order for costs, save and except that the Applicant shall pay $10.00 for the Law Stamps required for this Order.

(Sgd.) C. R. McKEOWN,
(Seal) *Chairman.*

Procedure File A-1365

Application by the City of Toronto, under section 399*a* of "The Consolidated Municipal Act, 1922," for approval of its By-law No. 11371 prohibiting the use of land or the erection or use of buildings for any other purposes than that of a detached private residence on either side of Rosedale Road, between Park Road and the westerly limit of Avondale Road produced.

Oct. 18th. Application and material filed.

Nov. 14th. Hearing, pursuant to appointment, 11 to 11.20 a.m., at the Board's Chambers. Application granted. Applicant's Solicitor to draft Order..

Nov. 21st. Draft Order filed.

Nov. 21st. Order issued.

November 14th, 1927.

Order

Upon the application of the Corporation of the City of Toronto, upon reading the material filed by C. M. Colquhoun, Esq., Solicitor for the Applicant, upon hearing the evidence adduced and what was alleged by Counsel for the Applicant, and no one appearing in opposition to the application:

The Board orders, under and in pursuance of section 399*a* of "The Consolidated Municipal Act," being chapter 72 of the Ontario Statutes, 1922, that By-law No. 11371 of the Corporation of the City of Toronto, intituled "No. 11371. A By-law to prohibit the use of land or the erection or use of buildings for any other purpose than that of a detached private residence on either side of Rosedale Road, between Park Road and the westerly limit of Avondale Road produced," be and the same is hereby approved.

(Sgd.) C. R. McKeown,
Chairman.

(Seal)

Procedure File A-1371

Application by the City of Kitchener, under section 399*a* (2*b*) of "The Consolidated Municipal Act, 1922," for approval of its By-law No. 1983, amending its By-law No. 1823 (as amended by By-laws 1834 and 1835) by adding to section 4 of Part "C," certain business districts.

Oct. 22nd. Application and material filed.

Nov. 22nd. Hearing, pursuant to appointment, 10 to 11.15 a.m., Council Chamber, City Hall, Kitchener. Judgment reserved.

Procedure File A-1374

Application by the City of Oshawa, under section 399*a* of "The Consolidated Municipal Act, 1922," for approval of its By-law No. 1829, restricting the area on King Street, east of the Ritson Road, to the erection of detached private residences.

Oct. 26th. Application and material filed.

Nov. 18th. Hearing, pursuant to appointment, 10 a.m. to 12.30 p.m., Council Chamber, City Hall, Oshawa. (Mr. Commissioner Ellis authorized under section 9, chapter 186, R.S.O.)

Nov. 21st. Report of Mr. Commissioner Ellis filed and adopted.

Dec. 6th. Certified copy of By-law 1836, amending 1829, filed.

Dec. 28th. Application granted approving By-law 1829 as amended by By-law 1836.

Dec. 28th. Order.

REPORT OF COMMISSIONER ELLIS

As authorized under section 9, chapter 186, R.S.O., I heard this application at the City of Oshawa on the 18th instant.

There are thirty-nine property owners in the proposed restricted area, twenty-six of whom petitioned the City Council in favour of same. There was no opposition to the application except that Mr. E. L. Vickery, the owner of the lot lying east of the Ritson Road on the south side of King Street, appeared in opposition thereto. His objections were:

1st. That his lot should not be restricted at all.

2nd. That the proposed restriction of lands within a distance of 150 feet from the nearest point in the nearest boundary of King Street should be reduced to 100 feet.

3rd. That the latter part of clause one of the by-law dealing with the location of buildings on his lot, and also on the lot on the opposite corner of Ritson Road and King Street, should be struck out.

As to the first objection, I think that the use which the by-law proposes should be allowed of the two lots on the corner of Ritson Road and King Street is not unreasonable.

As to the second objection the City Council might consider whether the purpose sought would not be met by limiting the restriction to 100 feet instead of 150 feet. This, however, is a matter which I would leave to the discretion of the Council.

As to the third objection, by subsection 1 of section 5, chapter 52 of the Statutes of 1926, paragraph 2 of section 399*a* of "The Consolidated Municipal Act, 1922," was amended by striking out the word "location" in the first line thereof. This removes from a municipal council the power to deal with the location of buildings in any by-law passed under the provisions of section 399*a*. The proviso contained in the last four lines of clause one of the by-law in question should therefore be struck out.

I recommend that when the by-law has been amended as above-mentioned that it be approved.

I would also suggest that when the by-law is being amended the words "Except as hereinbefore provided" should be added at the beginning of clause three in order to make that clause accord with clause one.

Dated at Toronto, this 21st day of November, 1927.

(Sgd.) J. A. ELLIS,
Commissioner.

Adopted as the basis of the Board's Order,
November 21st, 1927.

(Sgd.) C. R. MCKEOWN,
Chairman.

December 28th, 1927.

ORDER

Upon the application of the said Corporation, and Mr. Commissioner Ellis, duly authorized under section 9, chapter 186, R.S.O., having, pursuant to appointment, at the Council Chamber, in the City Hall, in the City of Oshawa, heard Counsel for the Applicant, and the Mayor and several members of the

City Council and certain property owners in support of the application, and Mr. E. L. Vickery, a property owner, opposing the By-law, and upon consideration of the Report of Mr. Commissioner Ellis, dated the 21st day of November, 1927, which Report has been adopted as the basis of this Order, and amending By-law (No. 1836) having been filed as directed by the said Report:

The Board orders, under and in pursuance of the provisions of section 399*a* of "The Consolidated Municipal Act, 1922," that the said By-law No. 1829, intituled "By-law No. 1829 of the City of Oshawa restricting the erection of buildings to that of detached private residences on King Street, east of Ritson Road," as amended by the said By-law No. 1836, be and the same is hereby approved.

(Sgd.) C. R. McKeown,
(Seal) *Chairman.*

Procedure File A-1387

Application by the City of Toronto, under section 399*a* of "The Consolidated Municipal Act, 1922," for approval of its Restricted Area By-law 11389—"Stewart Manor District."

Nov. 1st. Application filed.

Dec. 6th. Hearing, pursuant to appointment, 11 a.m. to 1 p.m., at Board's Chambers. Adjourned to 21st inst., at 11 a.m. at Board's Chambers.

Dec. 21st. Hearing continued, 11 to 11.30 a.m. By-law to be approved. Order to exempt the two properties on which duplex houses are now being built and will then be approved. Excepted properties, Lot 3, Glen Manor Drive; parts 88 and 89, eighty-two feet south side of Pine Crescent. Applicant's Solicitor to draft Order and have same approved by Messrs. Bermese, Cattanach & Parrott. (See Reporter's Notes.)

Procedure File A-1394

In the matter of the petition of M. Dunn and others, under section 8 of "The Local Improvement Act, 1927," against the construction by the Township of North York of a 6-inch watermain on 40th Avenue East, between the east limit of Lot 9, Plan 2277 (East and West Riding of the County of York), and Estelle Street, in the said township.

Nov. 10th. Petition filed.

Nov. 30th. Hearing, pursuant to appointment, 11 to 11.50 a.m., at the Board's Chambers. Petition allowed.

Procedure File A-1398

Application by the City of Kitchener, under subsection (2*b*) of section 399*a* of "The Consolidated Municipal Act, 1922," for approval of its By-law No. 1987, further amending Zoning By-law No. 1823 (as amended by By-laws 1834 and 1835), as to business and industrial areas.

Nov. 12th. Application and material filed.

Dec. 20th. Hearing, pursuant to appointment, 10 to 11 a.m., Council Chamber, City Hall, Kitchener. Approval granted as to part of Lots 41 and 42 as described by metes and bounds, Plan 217. Mr. Bray to prepare a new by-law covering these lots as described and abandon rest of property. (Application re Queen Street South deferred.)

PROCEDURE FILE A-1413

Application by the Commissioners for the Telephone System of the Municipality of Moore, under section 21 of "The Ontario Telephone Act, 1918," for an Order authorizing the Council of the Municipality of Moore to pass a By-law providing for certain reconstruction, replacements and alterations to The Moore Municipal Telephone System and for the issue of debentures to meet the cost of the work.

Nov. 18th. Application and material filed.

Dec. 8th. Hearing, pursuant to appointment, 1.15 to 3.15 p.m., Court House, Sarnia. Application granted.

Dec. 14th. Order.

December 14th, 1927.

ORDER

Upon the application of the above-named Applicants, upon hearing the evidence adduced on behalf of all parties, upon reading the said application and other material on file:

The Board orders, pursuant to section 21 of "The Ontario Telephone Act, 1918," that the Council of the Municipal Corporation of Moore may pass a by-law providing for certain reconstruction, replacements and alterations to The Moore Municipal Telephone System and for the issue of debentures to an amount not exceeding Nineteen Thousand Dollars ($19,000.00) to meet the cost of the work.

The Board further orders that the subscribers to the Telephone System of the Municipality of Moore, known as "The Moore Municipal Telephone System" shall defray the cost of such reconstruction, replacement and alterations by a special rate to be levied upon their lands sufficient to discharge the debenture debt incurred by reason of the said reconstruction, replacements and alterations, with interest, in ten equal annual instalments.

And the Board makes no order for costs, save and except that the Applicants shall pay $10.00 for the Law Stamps required for this Order.

(Sgd.) C. R. McKEOWN,
Chairman.

(Seal)

ANALYTICAL CLASSIFIED INDEX OF APPLICATIONS TO THE BOARD

LIST OF APPLICATIONS RESPECTING PROVINCIAL RAILWAYS DURING 1927.

	Procedure File	Plan
Canadian National Railways—Approval plan of special design station building at Valora, Ont.	A-930	
Canadian Freight Classification—Approval Supplement No. 3 to Classification No. 17	4170	
Canadian National Railways—Approval plan of special design station building at Hunt, Ont., Mile 137.4, Quorm subdivision	A-1031	
Freight (Canadian) Classification—Approval Supplement No. 3 to Classification No. 17	4170	
Firestone Tire & Rubber Co.—Joint use of shipping track at Lot 2, B.F. Concession, Township Barton, with Hamilton Street Railway Co., et al.	A-1375	
Hamilton Street Railway Co.—Approval design of pay-as-you-enter car	A-1099	
Hamilton Street Railway Co.—Approval joint use of shipping track, National Steel Car Corporation and Firestone Tire Rubber Co., at Lot 2, Broken Front Concession, Township Barton	A-1375	
Hamilton, City of—Approval extension Rothsay Ave. across tracks of Hamilton, Grimsby & Beamsville Railway Co	A-1464	545

	Procedure File	Plan
Hamilton, Grimsby & Beamsville Railway Co.—Extension of Rothsay Ave., Hamilton, across tracks of	A-1464	545
Hydro-Electric Power Commission of Ontario—Approval of type (known as the "350") of one-man-two-man safety car for operation on its lines in the Towns of Walkerville, Ford and Sandwich and City of Windsor	A-1113	
International Railway Co.—Approval appointment of Harry A. Crysler as Examiner of Motormen for Niagara Falls Park and River Division	A-1293	
London Street Railway—Approval change of location of passing switch on Dundas Street, to Wharncliffe Road, between Kensington Street and Mount Pleasant Avenue; and change of 750 feet of tracks on Oxford Street West, to Wharncliffe Road, 300 feet north of Oxford Street, with "Y," etc	A-1256	
Mattagami Railroad Co.—Approval By-law No. 6, authorizing J. O. McKerrow to issue tariffs of tolls	A-1249	
Mattagami Railroad Co.—Approval Local Passenger Tariff No. 1 and Local and Joint Passenger Tariff No. 2 covering charges and instructions in respect of baggage car traffic	A-1258	
National Steel Car Corporation—Joint use of shipping track at Lot 2, B.F. Concession, Township Barton, with Firestone Tire & Rubber Co., et al	A-1375	
Port Arthur, Public Utilities Commission of City of—Approval new track layout of Current River Loop	A-929	
Port Arthur, Public Utilities Commission of City of—Approval Current River Loop, Cumberland Road	A-1268	
Toronto Transportation Commission—		
Approval plan of proposed connection between City and Radial Lines of Scarboro Division, at or near Victoria Park Ave	A-954	
Approval By-law authorizing D. W. Harvey to prepare and issue tariffs of tolls	A-1045	
Approval plan, etc., of one-man car for use on Scarboro Division	A-1102	517
Approval change of gauge on Metropolitan Division of Radial Railways Mimico Division	A-1103 A-1103a	
Approval extension of track on Spadina Ave., Wellington St. to Fleet St.	A-1107	518
Approval rehabilitation of tracks on King St., Spadina Ave. to Bathurst St	A-1108	519
Approval plan of York and Bay St. extensions to Queen's Quay and Ferries	A-1140	
Approval plan of rehabilitation of tracks on Front St., Simcoe St. to Spadina Ave	A-1254	521
Approval plan of special track work, Sherbourne St. exit radial freight shed at Esplanade	A-1271	522
Approval plan of special track work at Frederick St. entrance radial freight shed at Esplanade	A-1272	523
Approval plan of special track work—Right-of-way and Frederick St.	A-1273	524
Approval plan of special track work—Front and Frederick Sts.	A-1274	525
Approval plan of special track work—King and George Sts.	A-1275	526
Approval plan of special track work—Front and Sherbourne Sts.	A-1276	527
Approval plan of special track work—Right-of-way and Sherbourne St.	A-1277	528
Approval plan of special track work—Front and George Sts.	A-1278	529
Approval plan of reverse curves on College St., near Havelock St.	A-1279	530
Approval plan of special track work—Gerrard St. and Broadview Ave.	A-1280	531
Approval plan of special track work—College St. and Spadina Ave.	A-1281	532
Approval plan of special track work—King and Church Sts.	A-1282	533
Approval plan of special track work—Front, Wellington and Church Sts.	A-1283	534
Approval plan of rehabilitation and extension showing radial freight terminus at Front and George, and Frederick and Sherbourne Sts.	A-1284	535
Approval plan of proposed gauntlet track in Aurora (re change of gauge)	A-1300	536
Approval plan of proposed Glen Echo loop, connection of City System	A-1326	537
Approval plan of extension and realignment of track on Pape Ave., north of Danforth Ave	A-1327	538
Approval plan of rehabilitation of tracks on Queen St., Connaught Ave. to Ashdale Ave	A-1328	539
Approval plan of special track work, Pape Ave. loop, at Lipton Ave.	A-1329	540
Approval plan of special track work at Danforth Ave. and Pape Ave.	A-1330	541
Approval plan of connection of Mimico Radial System with City System	A-1338	542
Approval operation of one-man night cars on Mimico Division of Radial Railways	A-1422	
Approval plan, etc., of new track construction on Runnymede Road, from Dundas St. to St. Clair Ave	A-1434	544
Walkerville, Town of—Approval Sandwich Street Bridge (to be used by Hydro-Electric Railway) over C.N.R.	A-1433	543

APPLICATIONS TO THE BOARD FOR VALIDATION OF BY-LAWS UNDER SECTION 295 OF "THE CONSOLIDATED MUNICIPAL ACT, 1922"

(NOTE.—Abbreviation "I.C." means Irregularities Cured; Abbreviation "I" means Irregularities Not Cured.)

Municipality	By-law No.	Purpose	Amount		Procedure File
Brockville, Town of	1548 (Con.)	Local Improvements—Pavements	$99,801 46		A-910
Brampton, Town of	869	To prevent overflowing of banks of Etobicoke River	16,000 00		A-914
Belleville, City of	2792	Collegiate Institute and Vocational School	550,294 84	(I.C.)	A-1117
Beaverton, Village of	6 (1927)	Paved Roadways—Local Improvements	44,400 00	(I.)	A-1224
Bridgeburg, Town of	523	Paved Roadways—Local Improvements	78,030 63	(I.C.)	A-1257
Belleville, City of	2814	Local Improvements—Sidewalks	3,482 33	(I.C.)	A-1369
Collingwood, Town of	1006	Consolidated Debt Debentures	4,943 00		A-925
Collingwood, Town of	1012	Fire protection	6,300 00		A-926
Chippawa, Village of	504	Completion of Waterworks System	11,000 00		A-994
Carleton Place, Town of	968	Extensions and improvement of Sewerage and Waterworks System	42,000 00		A-1226
Crystal Beach, Village of	139	Local Improvements—Sewers	35,535 31	(I.C.)	A-1290
Delhi, Village of	255	Local Improvements—Pavements	27,000 00	(I.C.)	A-1477
Essex Border Utilities Commission	52	Completion of Filtration Plant	375,000 00		A-905
East York, Township of	1096	Public School Purposes	65,000 00	(I.C.)	A-1220
East Flamboro, Township of	785	High School Purposes	60,000 00		A-1391
Ford City, Town of	748	Incinerator Plant	32,000 00	(I.C.)	A-1065
Forest Hill, Village of	173	Trunk Sewer	67,006 73	(I.C.)	A-1160
Fort William, City of	2683 (Con.)	Local Improvements—Sewers	34,672 60	(I.C.)	A-1183
Fort William, City of	2698 (Con.)	Local Improvements—Pavements	42,751 00	(I.C.)	A-1184
Fort Frances, Town of	867	High School Purposes	80,000 00	(I.C.)	A-1185
Fort William, City of	2665	Loan to Y.M.C.A	42,000 00		A-1263
Finch, Village of	19 (1920)	Hydro-Electric Power Distribution Plant	7,000 00	(I.C.)	A-1360
Goulbourn, Township of	509	Public School Purposes, S.S. No. 10	4,200 00		A-1400
Goderich, Town of	33 (1927)	Waterworks Improvements	18,000 00	(I.C.)	A-1429
Haileybury, Town of	662	Chlorination Plant	1,500 00		A-935
Haileybury, Town of	664	Waterworks Extensions	1,800 00		A-1007
Haileybury, Town of	665	Sidewalks as Local Improvements	4,259 36		A-1043
Haileybury, Town of	666	Sewer, as Local Improvements	2,338 81		A-1054
Kingsville, Town of	620	Waterworks Extensions, etc	20,000 00		A-999
Kapuskasing, Town of	125	Sidewalks and Highway Improvements	15,000 00	(I.)	A-1181
Kenora, Town of	934	Sewers—Local Improvements	115,000 00	(I.C.)	A-1439
London, Township of	896	Telephone System	32,000 00		A-1036
LaSalle, Town of	85 (Con.)	Local Improvements—Watermains	28,481 29	(I.C.)	A-1080
LaSalle, Town of	93 (Con.)	Local Improvements—Watermains	26,003 79	(I.C.)	A-1191
Lanark, County of	949	County's share of cost of construction of County Highway System	65,000 00	(I.C.)	A-1376

Midland, Town of	1166		Sewers as Local Improvements	24,000	00	A-907
Midland, Town of	1167		Pavements as Local Improvements	160,500	00 (I.C.)	A-908
Merritton, Town of	416		Filtration Plant	45,000	00 (I.C.)	A-1416
Maidstone, Township of	1113		Watermain—Local Improvement	78,370	38 (I.)	A-1430
Merritton, Town of	415		Hydro-Electric System Improvements	15,000	00 (I.C.)	A-1471a
North Bay, City of	813		Sidewalks as Local Improvements	17,500	00 (I.C.)	A-922
North Bay, City of	812		Sewers, as Local Improvements	111,850	02 (I.C.)	A-934
Nepean, Township of	1045		Sewers and Watermains as Local Improvements	38,440	77	A-1077
New Liskeard, Town of	586		Armstrong Street Bridge	25,000	00	A-1468
Osnabruck, Township of	16		Drainage Work	74,581	50 (I.C.)	A-951
Owen Sound, City of	273		Local Improvements—Pavements	76,349	70 (I.C.)	A-1450
Owen Sound, City of	280		Local Improvements—Sewers	52,521	37 (I.C.)	A-1452
Parry Sound, Town of	594		C.P.R. Subway	4,000	00 (I.C.)	A-960
Paisley, Village of	762		Pavement as Local Improvement	14,655	00 (I.C.)	A-1027
Peterborough, City of	2689		Road Construction, etc	8,000	00	A-1053
Preston, Town of	973	(Con.)	Pavement, as Local Improvement	18,777	42 (I.C.)	A-1232
Peterborough, City of	2701		Ladder truck for Fire Department	13,000	00 (I.C.)	A-1247
Port Stanley, Village of	677		Community Hall	18,000	00 (I.C.)	A-1346
Renfrew, County of	1093		Proportion of cost of Provincial Highway in 1926	18,152	49	A-1046
Renfrew, County of	1095		Proportion of cost of Provincial Highway for greater portion of 1925	12,000	00	A-1241
Sandwich, Town of	1568		Concrete Walk as Local Improvement	1,243	68	A-903
Southampton, Town of	747		Waterworks Extensions—Fire Protection	5,000	00	A-941
Sandwich West, Township of	685		Sidewalks and Watermains as Local Improvements	36,566	64 (I.C.)	A-1047
Saltfleet, Township of	882		High School Purposes	80,000	00 (I.C.)	A-1082
Sandwich West, Township of	687		Local Improvements—Pavements	131,008	12 (I.C.)	A-1097
Sandwich West, Township of	688		Local Improvements—Pavements	28,253	60 (I.C.)	A-1098
Sandwich East, Township of	1126		Local Improvements—Pavements	27,850	00 (I.C.)	A-1336
Sandwich East, Township of	1127		Local Improvements—Storm Sewers	122,520	00 (I.C.)	A-1337
Swansea, Village of	58	(amended)	Local Improvements—Sidewalks	826	34 (I.C.)	A-1385
Stormont, Dundas and Glengarry, United Counties of	2200		County Road Purposes	50,000	00 (I.)	A-1399
Swansea, Village of	86		Local Improvements—Sidewalks	7,054	96 (I.C.)	A-1409
South Norwich, Township of	730		Public and Continuation School, S.S. No. 6	32,000	00 (I.C.)	A-1457
Sandwich, Town of	1640		Public School Purposes	158,500	00 (I.C.)	A-1493
Teck, Township of	247		Enlarging Hospital and Additional Equipment	10,000	00 (I.C.)	A-947
Teck, Township of	248		Building for Fire Purposes and Additional Equipment	5,000	00 (I.C.)	A-948
Thornbury, Town of	5	(1927)	Local Improvements—Sewers	26,000	00 (I.C.)	A-1049
Tecumseh, Town of	215	(Con.)	Local Improvements—Pavements and Watermains	53,500	60 (I.C.)	A-1066
Toronto, City of	11073		New Eastern Entrance to Exhibition Grounds	415,000	00 (I.C.)	A-1112
Tecumseh, Town of	219		Local Improvements—Pavements	51,783	46 (I.C.)	A-1187
Timmins, Town of	352		Local Improvements—Sidewalks	17,500	00 (I.C.)	A-1410
Thorold, Town of	979		Local Improvements—Pavements	70,862	64 (I.C.)	A-1411
Timmins, Town of	248	(Con.) (amended)	Local Improvements—Sewers, etc	20,861	00 (I.C.)	A-1425

APPLICATIONS TO THE BOARD FOR VALIDATION OF BY-LAWS UNDER SECTION 295 OF "THE CONSOLIDATED MUNICIPAL ACT, 1922."—Continued

(NOTE.—Abbreviation "I.C." means Irregularities Cured; Abbreviation "I" means Irregularities Not Cured.)

Municipality	By-law No.	Purpose	Amount	Procedure File
Timmins, Town of	221 (amended)	Waterworks Extensions	20,963 00 (I.C.)	A-1442
Timmins, Town of	237 (amended)	Waterworks Extensions	11,640 00 (I.C.)	A-1445
Windsor, City of	3720	Corporation's share of cost of County Gaol	180,845 93 (I.C.)	A-1105
Walkerville, Town of	1184 (Con.)	Local Improvement—Street widening, etc	32,266 47 (I.C.)	A-1124
Walkerville, Town of	1196 (Con.)	Local Improvement—Pavement, etc	121,794 48 (I.C.)	A-1125
Walkerville, Town of	1207	Local Improvement—Sewers	42,392 62 (I.C.)	A-1251
Weston, Town of	449 (Con.)	Local Improvements—Watermains	80,415 65 (I.C.)	A-1323
Woodbridge, Village of	521	Septic Tank, etc	3,200 00	A-1489
York, Township of	8665	Street Railway Construction in Lambton Transportation District	42,520 61	A-939

LIST OF BY-LAWS APPROVED BY THE BOARD UNDER SUBSECTION (3) OF SECTION 400 OF "THE CONSOLIDATED MUNICIPAL ACT, 1922"

Municipality	By-law No.	Purpose	Amount	Procedure File
Arthur, Village of	761	Extensions to Hydro-Electric System	$4,000 00	A-1048
Belleville, City of	2818	Extension, Improvement and Completion of Gas Works.	185,000 00	A-1255
Bradford, Village of	528	Extensions to Hydro-Electric System	6,000 00	A-1473
Chippawa, Village of	504	Completion of Waterworks System	11,000 00	A-993
Capreol, Town of	141	Extensions to Electric Light System	7,000 00	A-997
Forest Hill, Village of	173	Trunk Sewer	67,006 73	A-1132
Fort William, City of	2675	Waterworks Extension	135,000 00	A-1156
Fergus, Village of	769	Extensions to Hydro-Electric System	12,000 00	A-1408
Fergus, Village of	773	Extensions to Waterworks System	4,000 00	A-1470
Goderich, Town of	33 (1927)	Waterworks Improvements	18,000 00	A-1428
Haileybury, Town of	664	Extension of Watermains	1,800 00	A-1011
Hamilton, City of	3461	Extension of Waterworks System	53,000 00	A-1100
Hamilton, City of	3531	Extensions, etc., to Hydro-Electric System	400,000 00	A-1347
Iroquois, Village of	481	Improvements to Electric Light System (Meters)	4,000 00	A-1050
London, Township of	926	Extensions to Hydro-Electric System	5,500 00	A-1175
Mimico, Town of	621	Extensions to Hydro-Electric System	15,000 00	A-1200
Milton, Town of	605	Extensions to Hydro-Electric System	12,000 00	A-1405
Merritton, Town of	415	Extensions to Hydro-Electric System	15,000 00	A-1415
North York, Township of	438	Extensions to Hydro-Electric System	76,000 00	A-1062
Peterborough, City of	2677	Extensions to Hydro-Electric System	9,800 00	A-942
Peterborough, City of	2678	Extensions to Hyrdo-Electric System	13,500 00	A-943
Peterborough, City of	2714	Extensions to Waterworks System	7,500 00	A-1217
Peterborough, City of	2715	Extensions to Hydro-Electric System	15,000 00	A-1218
Southampton, Town of	747	Waterworks Extensions (Fire protection)	5,000 00	A-928
Simcoe, Town of	833	Improvements to Hydro-Electric System	18,000 00	A-1419
Stratford, City of	1465	Extensions and Improvements to Gas Works	26,000 00	A-1465
Toronto, City of	11109	Extensions to Hydro-Electric System	2,092,000 00	A-1042
Toronto, City of	11236	Watermains	16,000 00	A-1207
Timmins, Town of	353	Waterworks Extensions	22,000 00	A-1420
Timmins, Town of	221	Waterworks Extensions	20,963 00	A-1440
Timmins, Town of	237	Waterworks Extensions	11,640 00	A-1443
Windsor, City of	3646	Extensions to Hydro-Electric System	300,000 00	A-904

CLASSIFIED LIST OF BY LAWS EXTENDING PUBLIC UTILITIES APPROVED UNDER "THE MUNICIPAL ACT"

The Board since its organization has approved by-laws under "The Municipal Act," which provided for the payment of extensions and improvements to Gas, Electric Light, Power or Waterworks and Sewerage Works, etc., to the amount of $50,090,596, up to the 31st December, 1927.

On and after the year 1914 the Board classified these, as will be seen on reference to its reports, and is now having the Applications classified from the year 1906 to 1913, inclusive, to serve as a ready reference.

Year	Page	Municipality	Utility	By-law No.	Amount
1906	13, 46	Belleville	Gas	1288	$25,000 00
"	14, 47	Stratford	Waterworks	1277	18,000 00
"	14, 48	Niagara Falls	Waterworks	160	8,300 00
"	14, 48	Niagara Falls	Electric Light	161	20,758 00
"	23, 107	Ottawa	Electric Light	None	50,000 00
"	23	Port Arthur	Waterworks	870	50,000 00
"	17, 65	St. Thomas	Gas and Electric Light	1618	16,000 00
"	17, 65	North Toronto	Waterworks	793	7,200 00
"	15	Oshawa	Waterworks	638	20,000 00
"	18, 67	Mount Forest	Waterworks	None	5,000 00
"	20	Morrisburg	Withdrew Application		15,000 00
					$235,258 00
1907	18, 68	Woodstock	Waterworks	364	$3,560 00
"	18, 68	Peterborough	Waterworks	1276	10,000 00
"	22, 82	Woodstock	Electric Light	371	7,045 00
"	23, 84	Hamilton	Waterworks	646	62,000 00
"	33, 112	Hamilton	Waterworks	686	6,500 00
"	24, 89	London	Waterworks	686	25,250 00
"	31, 2, 110	Newmarket	Electric Light	319	2,500 00
"	32, 110	Chatham	Electric Light	153	15,000 00
"	33, 113	Ottawa	Waterworks	153	60,000 00
"	33, 115	St. Thomas	Gas, Electric Light	1685	7,000 00
"	34, 115	Paris	Electric Light and Waterworks	515	4,000 00
"	34, 117	Welland	Waterworks	264	15,000 00
"	34, 118	Massey	Waterworks	60	10,000 00
"	35, 119	Niagara Falls	Waterworks	264	11,940 00
"	35, 120	Sudbury	Electric Light and Waterworks	192	10,000 00
"	40, 131	Wingham	Waterworks	569	1,800 00
	42, 136	Collingwood	Waterworks	900	3,800 00
"	44, 141	Brantford	Waterworks	936	65,000 00
"	44	Whitby	Waterworks and Electric Light		
"	46, 154	Berlin	Waterworks	937	6,000 00
					$326,395 00
1908	28	Parry Sound	Electric Light and Waterworks	330	$14,000 00
"	53	Peterborough	Waterworks	1359	10,000 00
"	58	Beamsville	Waterworks	320	5,000 00
"	69	Midland	Electric Light and Water works	669	12,000 00
"	72	Stratford	Waterworks	1468	15,000 00
"	75	Guelph	Waterworks	652	5,750 00
"	78	Preston	Electric Light	444	12,000 00
"	79	Preston	Waterworks	445	10,800 00
"	89	Ottawa	Waterworks	...	50,000 00
"	93	Ottawa	Electric Light	...	30,000 00
"	93	London	Waterworks	307	15,000 00
"	94	Waterloo	Waterworks	344	5,000 00
"	113	Berlin	Gas and Electric Light	946	30,000 00
	134	Wingham	Electric Light	576	7,000 00
"	135	Lindsay	Waterworks	1150	10,000 00
"	140	Hamilton	Waterworks	784	90,000 00
"	144	Ottawa	Waterworks	....	52,000 00
"	146	St. Thomas	Waterworks	1766	20,000 00

Year	Page	Municipality	Utility	By-law No.	Amount
1908	151	Thessalon	Electric Light and Waterworks	85	$5,000 00
"	152	Massey	Waterworks	37 and 38	10,000 00
"	154	Sudbury	Electric Light and Waterworks	208	19,000 00
					$427,550 00
1909	45	Ottawa	Waterworks	2818	$70,172 00
"	47	Renfrew	Waterworks	443	35,000 00
"	49	Woodstock	Electric Light	447	1,990 00
"	53	Thorold	Waterworks	238	15,000 00
"	56	Fort Frances	Waterworks	...	20,500 00
"	69	Stratford	Waterworks	1573	12,000 00
"	73	Guelph	Waterworks	697	8,984 00
"	75	Whitby	Electric Light and Waterworks	752	16,000 00
"	86	Niagara Falls	Electric Light	347	10,000 00
"	86	Niagara Falls	Waterworks	348	21,678 00
"	87	Oakville	Electric Light	383	5,000 00
"	87	Oakville	Waterworks	384	15,000 00
"	99	Guelph	Sewerage	709	20,000 00
"	111	Sudbury	Waterworks	226	11,806 00
"	125	Hanover	Waterworks	112	1,500 00
"	130	Paris	Waterworks	538	5,000 00
"	137	Port Colborne	Waterworks	9	2,600 00
"	144	Fort William	Electric Light	...	9,000 00
"	145	Fort William	Waterworks	...	6,500 00
"	147	Hamilton	Waterworks	893	55,000 00
"	147	Bracebridge	Light and Power Plant	255	45,000 00
"	146	Chesley	Waterworks	479	2,320 00
"	151	Guelph	Waterworks	730	11,000 00
"	152	Madoc	Electric Light	244	6,000 00
"	154	Midland	Electric Light and Waterworks	718	7,500 00
					$414,550 00
1910	33	Woodstock	Electric Light	489	$1,805 00
"	33	Woodstock	Waterworks	490	1,134 00
"	45	Collingwood	Electric Light and Waterworks	750	20,000 00
"	44	Hamilton	Waterworks	953	100,000 00
"	46	Ottawa	Electric Light	...	100,000 00
"	55	Fort William	Waterworks	...	31,000 00
"	56	Clinton	Waterworks	8	1,000 00
"	59	Hamilton	Waterworks	893	55,000 00
"	59	Hamilton	Waterworks	953 (970)	100,000 00
"	63	Waterloo	Gas Plant	378	5,000 00
"	62	Waterloo	Waterworks	377	6,000 00
"	62	London	Waterworks	...	16,000 00
"	67	Haileybury	Waterworks	206	25,000 00
"	67	Haileybury	Septic Tanks	207	5,000 00
"	76	St. Thomas	Waterworks	1899	40,000 00
"	76	Massey	Waterworks	107	2,000 00
"	77	Dundas	Waterworks	664	7,000 00
"	79	Aylmer	Waterworks	752	21,000 00
"	80	Burlington	Waterworks	189	12,000 00
"	88	Fort William	Waterworks	...	14,000 00
"	107	Oakville	Waterworks	397	17,000 00
"	113	Fort William	Electric Light	...	2,750 00
"	126	Peterborough	Waterworks	1559	20,000 00
"	118	Stratford	Waterworks	1744	7,000 00
"	127	Port Elgin	Waterworks	578	2,000 00
"	137	Ottawa	Waterworks	...	50,000 00
"	142	Fort William	Waterworks	...	6,000 00
"	144	Guelph	Waterworks	787	9,800 00
					$677,489 00

Year	Page	Municipality	Utility	By-law No.	Amount
1911	48	Chapleau	Waterworks	26	$13,659 00
"	49	Stratford	Electric Light	1753	41,610 00
"	82	Waterloo	Waterworks	394	6,000 00
"	82	Peterborough	Waterworks	1586	10,000 00
"	83	Hamilton	Waterworks	1108	113,800 00
"	81	Waterloo	Gas	393	6,000 00
"	90	Clinton	Waterworks	4	5,000 00
"	94	Toronto	Waterworks	...	793,128 00
"	104	Kenora	Waterworks	482	5,000 00
"	127	Ottawa	Waterworks	...	50,000 00
"	139	Weston	Waterworks and Electric Light	534	33,000 00
"	140	Port Hope	Waterworks	1044	15,000 00
"	141	Bracebridge	Electric Light	274	8,300 00
"	181	Berlin	Gas and Electric Light	1125	20,000 00
"	185	Ingersoll	Electric Light	727	25,000 00
"	193	Midland	Waterworks and Electric Light	787	6,500 00
"	195	Berlin	Waterworks and Electric Light	1128	25,150 00
"	201	Sudbury	Waterworks	275	11,647 00
"	203	Dundas	Waterworks	685	3,500 00
"	203	Dundas	Electric Power Plant	684	8,000 00
"	210	Guelph	Gas and Electric Light	872	30,000 00
"	213	Stratford	Waterworks	1842	23,000 00
					$1,253,294 00
1912	23	London	Waterworks	...	57,000 00
"	23	London	Electric Light and Power	...	90,000 00
"	45	Oshawa	Sewage System	794	24,500 00
"	68	Ottawa	Electric Light	3335	70,000 00
"	68	Ottawa	Waterworks	3337	74,000 00
"	83	Brampton	Waterworks	432	30,000 00
"	93	Berlin	Gas and Electric Light	1173	30,000 00
"	96	Leamington	Waterworks	494	3,425 00
"	96	Belleville	Waterworks	1751	13,000 00
"	104	Niagara Falls	Waterworks	503	26,470 00
"	102	Guelph	Waterworks	943	14,514 00
"	115	Fort Frances	Waterworks	278	15,299 00
"	119	Kingston	Waterworks	27	45,000 00
"	129	Haileybury	Waterworks	342	15,000 00
"	133	Clinton	Waterworks	9	1,000 00
"	134	Hanover	Waterworks	154	7,000 00
"	136	North Toronto	Sewerage	1530	85,000 00
"	135	Mimico	Electric System	34	5,500 00
"	141, 156	Fort William	Electric System	...	25,000 00
"	143	Oakville	Electric System and Water works	437	20,000 00
"	151	Kingston	Gas and Electric Light	34	50,000 00
"	151	Haileybury	Waterworks	351	20,000 00
"	157	Milton	Electric Light	466	20,000 00
"	165	Dundas	Waterworks	709	15,000 00
					$756,708 00
1913	90	Weston	Electric Light and Water works	587	$10,000 00
"	73	Wingham	Waterworks	658	3,126 00
"	103	Woodstock	Waterworks	647	1,629 00
"	144	Waterloo	Gas	464	3,000 00
"	158	Midland	Electric Light and Water works	837	15,000 00
"	164	Welland	Waterworks	499	11,000 00
"	176	St. Thomas	Waterworks	2071	100,000 00
"	186	Hamilton	Waterworks	1450	35,000 00
"	187	Hamilton	Waterworks	1451	150,000 00
"	193	Waterloo	Waterworks	477	6,000 00
"	261	Tilsonburg	Electric Light	690	5,000 00
"	282	Welland	Waterworks	636	10,000 00

Year	Page	Municipality	Utility	By-law No.	Amount
1913	283	Brampton	Electric Light	517	$16,000 00
"	283	Brampton	Electric Light	518	15,000 00
"	287	St. Thomas	Waterworks	2112	100,000 00
"	298	St. Mary's	Electric Light	256	5,870 00
"	308	Port Colborne	Waterworks	7	6,000 00
"	308	Clinton	Waterworks	9	2,000 00
"	309	Weston	Sewage Disposal	627	30,000 00
"	309	Kingston	Waterworks	62	17,000 00
"	311	Toronto	Hydro-Electric System	6674	700,000 00
"	304	Napanee	Sewage Disposal	915	32,700 00
"	317	Smiths Falls	Sewage Disposal	1077	47,149 00
"	318	Brockville	Waterworks	B905	69,000 00
"	320	Waterloo	Sewers	497	2,682 00
"	334	Wingham	Waterworks	687	3,080 00
"	335	Renfrew	Waterworks	609	12,000 00
"	335	Forest	Electric Light	388	7,500 00
"	336	Renfrew	Waterworks	611	12,000 00
					$1,427,736 00

STATEMENT OF THE TOTAL ANNUAL AMOUNTS PROVIDED BY SUCH BY LAWS FOR EACH YEAR FROM 1906 TO 1927, INCLUSIVE

Year	Amount	Year	Amount
1906	$235,258 00	1917	$1,705,393 00
1907	326,395 00	1918	1,193,503 00
1908	427,550 00	1919	1,930,158 00
1909	414,550 00	1920	1,733,109 00
1910	677,489 00	1921	2,919,592 00
1911	1,253,294 00	1922	5,782,518 00
1912	756,708 00	1923	3,984,022 00
1913	1,427,736 00	1924	9,439,982 00
1914	2,504,269 00	1925	1,347,941 00
1915	703,011 00	1926	2,378,030 00
1916	5,361,379 00	1927	3,588,709 00
		Total—1906 to 1927, inclusive	$50,090,596 00

See Section 399, Chapter 233, R.S.O. 1927.

MISCELLANEOUS MATTERS

ANNEXATIONS

	Procedure File
Cochrane, Town of—Annexation to, of part Township Glackmeyer—Petition Lady Minto Hospital, et al	A-921
New Toronto, Town of—Annexation to, of part Township Etobicoke (property of Ontario Asylum for the Insane)	A-1088

ARBITRATIONS

Ottawa, City of—Determination of amounts of (principal and interest) annual payments re "Cave Creek Drain"	A-1239

ASSESSMENT APPEALS

Stout, Walter S., vs. City of Toronto—(Income)	$50,446	A-923
Zuber Hotel Co. vs. City of Kitchener—(Land and buildings)	301,680	A-946
McKay, Wm., vs. Township East York—(Land)	127,225	A-1269
McKay, Thomas Chas., vs. Township East York—(Land)	41,250	A-1270
Reed, Jas. W., vs. Town of Timmins—(Land)	42,400	A-1286
Bamino, Rock, vs. Town of Timmins—(Land and buildings)	16,400	A-1295
Buffalo and Fort Erie Public Bridge Co. vs. Village of Fort Erie—(Land and bridge)	1,035,300	A-1302
Tisdale, Township of, vs. Dome Mines, Ltd.—(Income)	251,510	A-1431
Tisdale, Township of, vs. McIntyre Porcupine Mines, Ltd.—(Income)	104,444	A-1432
Toronto, City of, vs. Wm. A. Price—(Property)	139,752	A-1438
Toronto, City of, vs. F. J. A. Davidson—(Property)	152,905	A-1476
Thompson, Florence K., vs. City of Toronto—(Property)	57,750	A-1479

BILLS (FINANCIAL)

(Rule 61a of the House)

		Procedure File
Dunnville, Town of	Bill No. 4, 1927	A-966
Fort Erie, Village of	Bill No. 34, 1927	A-967
Sandwich, Town of	Bill No. 11, 1927	A-991
Preston, Town of	Bill No. 6, 1927	A-998
Almonte, Town of	Bill No. 26, 1927	A-1009
Georgetown, Town of	Bill No. 47, 1927	A-1012
Eastview, Town of	Bill No. 50, 1927	A-1013

BILLS REFERRED TO BOARD UNDER SECTION 56, CHAPTER 186, R.S.O.

BRIDGES

(By-laws approved under section 289 (2) (e) of "The Consolidated Municipal Act, 1922.")

BRIDGES

(Relief from re-building—Section 460 (9) of "The Consolidated Municipal Act, 1922.")

	Procedure File
Somerville, Township of—"Byrne's Bridge" at Lot 8, between Concessions 8 and 9....	A-1182

BRIDGES

(Repairs to, under Section 460 (b) of "The Consolidated Municipal Act, 1922.")

CEMETERIES

(Incorporation of additional land in, etc., under Section 40a of "The Cemetery Act" as enacted by Section 2 of "The Cemetery Amendment Act, 1920.")

COUNTY ROAD

(Abandonment of part of, under Section 448 of "The Consolidated Municipal Act, 1922.")

DETACHMENT OF FARM LANDS FROM TOWN OR VILLAGE

(Section 21a of "The Consolidated Municipal Act, 1922.")

DEVIATION OF BOUNDARY ROADS

(Section 469 of "The Consolidated Municipal Act, 1922.")

EXTENSION OF DEBENTURE ISSUE PERIOD

(Section 288 (9) (10) of "The Consolidated Municipal Act, 1922.")

Municipality	By-law No.	Purpose	Amount	Procedure File
Toronto, City of (Application by Toronto Transportation Commission).....	10445	Balance of funds required to take over Toronto Railway..	$1,500,000 00	A-1016
Ottawa, City of.....	5987	Local Improvements—sewers..	44,347 37	A-1114
Toronto, City of.....	9817	Rehabilitation, etc., of System of Toronto Transportation Commission.....	2,375,000 00	A-1359
Timmins, Town of.....	222	Local Improvements—sewers..	20,861 00	A-1424
Timmins, Town of.....	221	Waterworks extensions.....	20,963 00	A-1441
Timmins, Town of.....	237	Waterworks extensions.....	11,640 00	A-1444
Owen Sound, City of.....	273	Local Improvements—pavements.....	76,349 70	A-1449
Owen Sound, City of.....	280	Local Improvements—sewers..	52,521 37	A-1451

EXTENSION OF TIME TO PASS BY-LAWS

(Section 280 (5) of "The Consolidated Municipal Act, 1922.")

Municipality	By-law No.	Purpose	Amount	Procedure File
Brampton, Town of.....	869	To prevent overflowing of banks of Etobicoke River.....	$16,000	A-902
Teck, Township of.....	247	Hospital purposes.....	10,000	A-984
Teck, Township of.....	248	Fire protection.....	5,000	A-985
New Liskeard, Town of.....	586	Bridge construction.....	25,000	A-1437

FORMS
(Approved by the Board.)

	Procedure File
"Local Improvement Act, 1927"—Under Section 63, Forms and Notices, for the City of Toronto. (See also P.F. 1030 and 5164)	A-1138
"Local Improvement Act, 1927"—Under Sections 4, 8, 9, 10 and 63—Forms 9*a*, 9*b*, 9*c*, and 10*a*	A-1253

"THE (MUNICIPAL) FRANCHISES ACT"
(Chapter 197, R.S.O.)

FUEL—BY-LAWS FOR BUYING, ETC.
(Section 399 (39*a*) of "The Consolidated Municipal Act, 1922")

M. Armstrong *et al*, vs. City of Hamilton—Reconsideration of Board's Order of March 26, 1918 (Coal, etc.)	A-909

HIGHWAYS—NARROW
(Section 479 of "The Consolidated Municipal Act, 1922.")

Municipality	Description	Procedure File
Hamilton, City of	Extension of Houghton Ave. northerly to Maple Ave., at width of 60 feet	A-901
Ford City, Town of	Opening of new street from Pellette St. westerly, etc. Portion of which only 60 feet	A-927
Keewatin, Town of	Opening of highway (composed of right-of-way across lands of Keewatin Lumber Co.) at width of 50 feet. (By-law 377.)	A-949
Kitchener, City of	Opening of Fraser Ave., from Zoeller St. to Blucher St., at width of 40 feet. (By-law 1948.)	A-1089
Hamilton, City of	Opening and extension of Birch Ave., northerly to Gilkison St., at a width of 55 feet	A-1297
Kitchener, City of	Opening and extension of Schulte St., from Brunswick Ave. to Margaret St., at width of 40.76 feet	A-1320
Hamilton, City of	Opening, etc., of highway from easterly limit of Robins Ave. to northerly limit of "Waterworks Pipe Line" in Kenilworth Survey, at width of 25 feet	A-1363
York, Township of	Extension of Wellwood Ave., easterly to Humewood Drive at a width of 50 feet	A-1370
Sarnia, City of	Extension of Lydia St., from present southerly terminus to Maxwell St., at width varying from 50 feet to 60 feet	A-1456
Hamilton, City of	Establishment, etc., of Mountain Highway or Boulevard westerly to Ferguson Ave., etc., at a width of 50 feet	A-1463

HIGHWAYS (PROVINCIAL) APPORTIONMENT OF COST OF
(Section 12 (8), Chapter 16, Ontario Statutes, 1917.)

INCORPORATIONS
(Section 19 of "The Consolidated Municipal Act, 1922.")

INTEREST DECREASE BY-LAWS
(Section 291 of "The Consolidated Municipal Act, 1922.")

Municipality	Debenture By-law	Purpose	Interest Decrease By-law	Rate	Amount	Procedure File
Timmins, Town of	222	Local Improvement	359	7% to 5½%	$12,321	A-1483
Timmins, Town of	221	Waterworks Extensions	358	7% to 5½%	20,963	A-1484
Timmins, Town of	248	Local Improvement	362	7% to 5½%	20,861	A-1485
Timmins, Town of	237	Waterworks Extensions	358	7% to 5½%	11,640	A-1486
Timmins, Town of	238	Local Improvement	361	7% to 5½%	8,540	A-1487

INTEREST INCREASE BY-LAWS
(Section 291 of "The Consolidated Municipal Act, 1922.")

LEGISLATION (SPECIAL)

	Procedure File
Ojibway, Town of—Reapportionment of cost of pipe line distribution main constructed by The Essex Border Utilities Commission	A-918
Hamilton, City of—Investment of certain sinking funds in debentures under its By-laws 2451, 34 6, 3458, 3460, 3461 and 3467 ($156,000)	A-1216
Ottawa, City of—Determination f amount of annual payments of principal and interest re "Cave Creek Drain"	A-1229
Hamilton, City of—Investment of certain sinking funds in debentures under its By-law 3379 ($72,000)	A-1234
Forms under "The Local Improvement Act, 1927"—Sections 4, 8, 9, 10 and 63—9*a*, 9*b*, 9*c* and 10*a*, approved by Board	A-1253
Essex Border Utilities Commission—Approval By-law 56, $50,000 for extension of watermain, Tecumseh Road to Third Concession Road, Township Sandwich West	A-1340
Hamilton, City of—Investment of certain sinking funds in debentures under its By-laws 2281, 2539, 2700 and 2921 ($81,607.94)	A-1480

LICENSE FEE

(Section 406 (9*a*) of "The Consolidated Municipal Act, 1922.")

LOCAL IMPROVEMENTS—OBJECTIONS AGAINST

(Section 7 of "The Local Improvement Act.")

LOCAL IMPROVEMENTS—PETITIONS AGAINST

(Section 9 of "The Local Improvement Act.")

Municipality	Petitioner	Work	File
Midland, Town of	W. E. Anderson, *et al*	Pavement on Third St., Hugel Ave. to Yonge St.	A-1030
Midland, Town of	Emma Baker, *et al*	Asphalt Road on Manley St., from Yonge St. to Hugel Ave.	A-1032
Guelph, City of	D. C. O'Connor, *et al*	Yorkshire St., from London Rd. to Suffolk St.	A-1051
Welland, City of	T. D. Cowper, *et al*	Division St., between Hellems Ave. and Burgar St.	A-1060
Guelph, City of	Jno. M. Dooley	Pavement on Norfolk St., between McDonnell St. and Kent St.	A-1067
Guelph, City of	Mrs. Artemesia Ross, *et al*	Pavement on King St., between Eramosa Rd. and Arthur St.	A-1075
Kitchener, City of	Louise Cline, *et al*	Victoria St., between Lancaster and Filbert Sts.	A-1079
Ottawa, City of	W. J. Logan, *et al*	Proposed proportion of payment of cost of pavement on Lees Ave., from Main St. to Concord St.	A-1083
Perth, Town of	Mrs. Mary Tobin, *et al*	Pavement on Drummond St., between Cockburn St. and South St.	A-1133
Kitchener, City of	M. E. Macdonell, *et al*	Concrete sidewalk on Clarence Place, from Lancaster St. to Gordon Ave.	A-1174
Perth, Town of	Alexander Blair, *et al*	Pavement on Isabella St., from Gore St. to Drummond St.	A-1237
North York, Township of	Danforth Heights, Ltd., *et al*	Bridge at Don Blvd., over Don River	A-1246

LOCAL IMPROVEMENTS—PETITIONS AGAINST—Continued

Municipality	Petitioner	Work	File
Napanee, Town of	C. H. Spencer, *et al*	Pavement on Market Square, from John St. to Centre St.	A-1262
Leamington, Town of	Abner Butler, *et al*	Pavement on Edward St., between Marlborough St. and Oak St.	A-1265
Smiths Falls, Town of	Mrs. Christena Condie	Union St., between Cornelia St. and Ruthven St.	A-1339
North York, Township of	M. Dunn, *et al*	Watermain on 40th Ave. East, between Lot 9 (Plan 2277) and Estelle St.	A-1394
Owen Sound, City of	T. McFarin, *et al*	Pavement on 10th St., between Third Ave. East and First Ave. (except 100 ft.)	A-1421
Toronto, City of	D. McLaren, *et al*	Pavement, Chestnut Park	A-1447
St. Thomas, City of	H. Lindop, *et al*	Pavement, Elysian St.	A-1478

LOCAL IMPROVEMENTS—PART ONLY OF WORK

(Section 18*a* of "The Local Improvement Act.")

Municipality	Amending By-law	Original By-law	Procedure File
North Bay, City of	828	685	A-933
York, Township of	8957	7673	A-973
York, Township of	8958	8228	A-974
York, Township of	8959	8320	A-975
York, Township of	8960	8393	A-976
York, Township of	8961	8411	A-977
York, Township of	8962	8806	A-978
Toronto, City of	11084	10939	A-989
Toronto, City of	11087	10887	A-990
Toronto, City of	11094	10785	A-1000
Toronto, City of	11095	10829	A-1005
York, Township of	8976	8700	A-1016
Tecumseh, Town of	212	166	A-1020
York, Township of	8994	8345	A-1058
Toronto, City of	11150	10939	A-1066
Toronto, City of	11151	10940	A-1063
Toronto, City of	11114	10939	A-1084
East York, Township of	1060	986, 987, 990 and 991	A-1151
York, Township of	9098	8402	A-1179
Toronto, City of	11298	11058	A-1247
Weston, Town of	459	386	A-1325
Weston, Town of	460	382	A-1321
Toronto, City of	11369	10887	A-1362
Swansea, Village of	82	8211 of Township of York	A-1386
Toronto, City of	11377	11029	A-1384
York, Township of	9372	8903	A-1396
New Toronto, Town of	689	640	A-1465
Timmins, Town of	356	217	A-1462
Timmins, Town of	357	208	A-1466

LOCAL IMPROVEMENTS—APPORTIONMENT OF COST

(Section 26, subsection (3) of "The Local Improvement Act, 1927.")

	Procedure File
Clifford, Village of—By-law No. 8 (1927)—Pavement on Allan St.	A-1389

NATURAL GAS

"THE NORTHERN FIRE RELIEF ACT, 1923"

	Procedure File
Haileybury, Town of, By-law No. 00—Vocational Department Building re High School, $17,500	A-1248

THE ONTARIO RAILWAY AND MUNICIPAL BOARD ACT
(Chapter 186, R.S.O.)

PARKS—SETTING ASIDE PART OF FOR ATHLETIC PURPOSES
(Section 13 of "The Public Parks Act," Chapter 203, R.S.O. 1914.)

	Procedure File
Windsor, Board of Park Management of City of—Approval of leasing of Wigle Park for athletic purposes to The Windsor Athletic Association	A-1038
Port Arthur, Board of Park Management of City of—Approval By-law No. 13, authorizing agreement with City of Port Arthur as to use of certain park lands as a golf course	A-1266

PUBLIC UTILITIES
(And see also "Natural Gas.")

REPEAL OF MONEY BY-LAW AS TO RESIDUE NOT RAISED
(Section 292 of "The Consolidated Municipal Act, 1922.")

RESTRICTED AREAS
Approval of By-laws establishing
(Section 399a of "The Consolidated Municipal Act, 1922.")

Municipality	By-law No.	Area	Procedure File
Smiths Falls, Town of	1522	Designated "Restricted Areas" on Mill St., etc	A-981
Ottawa, City of	6237	"Capital" Ward	A-1025
Forest Hill, Village of	179	Dunloe Road and portion of Kilbarry Road between Russell Hill Road and Spadina Road	A-1072
Oshawa, City of	1809	King St., east of Ritson Rd	A-1115
Rockcliffe Park, Village of	16	Entire Village	A-1188
London, Township of	930	Proof Line Rd., from Huron St. to River Thames	A-1221
Toronto, City of	11287	Parts Stibbard Ave. and Blythwood Rd	A-1227
Toronto, City of	11309	Tyndall Ave., between Springhurst Ave. and King St	A-1243
York, Township of	9204	Castleton Ave. and St. Clair Ave., between Jane St. and west limit of City of Toronto	A-1250
Cobourg, Town of	1375	King St., east of College St. to Town limits, etc	A-1349
Toronto, City of	11371	Rosedale Rd., between Park Rd. and westerly limit of Avondale Rd. produced	A-1365
Oshawa, City of	1829	King St., east of Ritson Rd	A-1374
East York, Township of	1197	Whole Township	A-1383
Toronto, City of	11389	"Stewart Manor District"	A-1387

REPEAL OF RESTRICTED AREAS

Approval By-laws, repealing in part, By-laws providing for Restricted Areas.
(Section 399*a* (2*b*) of "The Consolidated Municipal Act, 1922.")

Municipality	Amending By-law	Original By-law	Area eliminated	Procedure File
Forest Hill, Village of.....	165	76	Lonsdale Rd., east of Spadina Rd.....	A-940
Stratford, City of.....	3165	2740	Avondale Ave., between Huron and Norman Sts.....	A-944
Stratford, City of.....	3166	2740	William St., between Mornington and Hamilton Sts.....	A-945
Kapuskasing, Town of.....	113	21	South half Lot 470 and 471, Plan M45, Temiskaming....	A-1039
York, Township of.....	9003	7663	Centre line of Weston Rd. to Humber River.....	A-1071
Toronto, City of.....	11217	9651	206 Cottingham St.....	A-1116
Kitchener, City of.....	1957	1823, 1834 and 1835	Extension of business districts on King St. West, Duke St. and Joseph St.....	A-1141
Kapuskasing, Town of.....	113	21	Lots 360 to 365, inclusive; Lots 326, 325, 342 to 345 inclusive; Lots 178, 313, 177 and 314, Plan M-45, Temiskaming, to permit erection of hotel.....	A-1145
Kapuskasing, Town of.....	131	21 as amended by 80	Lots 795 to 800 inclusive, and 823 to 828 inclusive, to permit erection of private dwelling houses.....	A-1144
Toronto, City of.....	11246	9411	Use of "Casa Loma" as an hotel.....	A-1179
Toronto, City of.....	11300	9874	Erection of gasoline and oil filling station at northwest corner of Bloor St. and Walmer Rd.....	A-1244
Kapuskasing, Town of.....	152	21	Erection of moving picture theatre on Lot 448, south corner of Queen and Stewart Sts.....	A-1292
Toronto, City of.....	11343	9186 and 9332	Erection of garage at northwest corner of Danforth and Chisholm Aves.....	A-1357
Kitchener, City of.....	1983	1823 as amended by 1834 and 1835	Addition to section 4 of part "C" of certain business districts.....	A-1371
Kitchener, City of.....	1987	1823 as amended by 1834 and 1835	Addition of certain business and industrial areas.....	A-1398

REPEAL OF BY-LAWS FOR STREET WIDENING

(Section 325*a* of "The Consolidated Municipal Act, 1922.")

SEWAGE AND SEWAGE DISPOSAL WORKS

(Section 94 of "The Public Health Act," as amended.)

SEWERAGE AREAS

SINKING FUNDS

Approval of By-laws for Investment of
(Section 303 of "The Consolidated Municipal Act, 1922.")

	Procedure File
Owen Sound, City of—Approval By-law 371 authorizing investment of certain sinking funds in debentures under its By-laws 273 and 280, $128,871	A-1453

"THE SUBURBAN AREA DEVELOPMENT ACT, 1921."

(Section 7, Chapter 66, Ontario Statutes, 1921.)

SOLDIERS' HOMES

Amendment respecting. (Section 398*a* (*b*) of "The Consolidated Municipal Act, 1922.")

TAX RATE

Approval further debt where rate too high.
(Section 297 (2) of "The Consolidated Municipal Act, 1922," as amended by Section 3, Chapter 53, Ontario Statutes, 1924.)

Municipality	By-law No.	Purpose	Amount	Procedure File
Collingwood, Town of	1012	Fire fighting equipment	$6,300 00	A-980
Chippawa, Village of	504	Completion of Waterworks System	11,000 00	A-992
Chippawa, Village of	505	Sewers	2,400 00	A-1037
Kenora, Town of	922	Fire Protection	12,000 00	A-1059
Parry Sound, Town of	609	Repairs and Improvements to Municipal Power Plant	100,000 00	A-1176
Gananoque, Town of	....	Mandatory Orders of Provincial Board of Health—Watermains and Sewers	36,175 87	A-1192
Belleville, City of	....	Gas Works	185,000 00	A-1222
Carleton Place, Town of	968	Extension of Sewerage and Waterworks Systems	42,000 00	A-1225
Kenora, Town of	935	Extension of Sewerage System	10,000 00	A-1455
Merritton, Town of	415	Hydro-Electric System Improvements	15,000 00	A-1471
Merritton, Town of	416	Filtration Plant	45,000 00	A-1472

TOWNS ERECTED INTO CITIES

(Section 20 of "The Consolidated Municipal Act, 1922.")

TOWNSHIPS—SEPARATION OF JUNIOR FROM UNION OF

(Section 30 (2) of "The Consolidated Municipal Act, 1922.")

	Procedure File
Mellick, Township of—Separation from Union with Township of Jaffray	A-986

TARIFF OF BOARD'S FEES

See Procedure Files 5152, 9088 and A-441.

UNEMPLOYMENT—WORKS AND MEASURES TO RELIEVE

(12 Geo. V (1922, Chapter 41, Section 4.)

VILLAGES ERECTED INTO TOWNS

(Section 20 of "The Consolidated Municipal Act, 1922.")

(POLICE) VILLAGES, FORMATION OF

(Sections 502 (3) and 504*a* of "The Consolidated Municipal Act, 1922.")

WARDS—DIVISION OF CITIES, ETC., INTO

(Section 44 of "The Consolidated Municipal Act, 1922.")

	Procedure File
St. Catharines, City of—Redivision into three wards	A-987

WATERWORKS

Municipality	By-law No.	Purpose	Procedure File
Etobicoke, Township of	2081	Extension of Water Area No. 11	A-915
Etobicoke, Township of	2094	Extension of Water Area No. 7	A-1004
Scarborough, Township of	1456	Setting apart Water Area No. 5	A-1106
Thorold, Township of	276	Establishment of Water Area No. 1	A-1311
Thorold, Township of	277	Construction of Waterworks System in Area No. 1	A-1312
Thorold, Township of	278	Method of assessment of cost of construction of watermains as local improvements in Water Area No. 1	A-1313
Oshawa, City of	1824	Construction of Watermains	A-1338
Etobicoke, Township of	3108	Extension of Water Area No. 7	A-1361

WEIGH SCALES, AND WEIGHING OF COAL, ETC.

(Section 401 of "The Consolidated Municipal Act, 1922.")

WORKS ORDERED BY DOMINION AND ONTARIO RAILWAY BOARDS

(Section 289 (2) (f) of "The Consolidated Municipal Act, 1922.")

PLANS OF LAND SUBDIVISIONS

Approved by the Board under "The Planning and Development Act," "The Land Titles Amendment Act, 1917," and "The Registry Act."

Owner	Description	Procedure File
Bauer, John Albert	Part Lot 4, Con. III, Township Sinclair, District Muskoka; also part of Lake Shore Road adjacent thereto	A-1078
Bay Beach Corporation, Ltd	Parts Township Lots 27 and 28, B.F. Con., Lake Erie, Township Bertie, County Welland	A-1173
Bowes, Bert, *et al*	Part Lot 14, Plan of Squatters' Holdings on the Naval Reserve at Point Pelee, Township Mersea, County Essex	A-1233
Breault, Joseph	Part Lot 2, Broke Front Concession, Township Tilbury North, County Essex	A-1341
Cornwall Development Co	Part Lot 12, Con. 1, Township Cornwall, County Stormont	A-916

PLANS OF LAND SUBDIVISIONS—Continued

Owner	Description	Procedure File
Coates, George	Part Lot 12, Registered Plan 115, Township and County of York	A-1417
Edwards and Edwards, Ltd	Redivision of part Registered Plan 507 and subdivision of part Township Lot 6, Con. VII, Township of Vaughan, County York	A-1093
Garber, David M	Southwest quarter of west quarter of Section 11, Township Aweres, District of Algoma	A-1291
Hough, Isaac G., *et al*	Lot 3, Plan 310, Township East York, County York	A-961
Herring, A. B	Part Lot No. 96, Con. I, Township Colchester South, County Essex	A-1041
Hepburn, Mary A., *et al*	Parts Lots 29, 30 and 31, Jno. Macdonald's Survey, Reg. Plan 128, City of Guelph	A-1055
Haettich, Chas. A., *et al*	Part Lot 24, Reg. Plan 319; and part Lot 64, Reg. plan 38, Township Pelee, County Essex	A-1193
Highland Creek, Ltd	Parts Lots 5 and 6, and road allowance between Lots 6 and 7, and part Reg. Plan 2441, Township Scarboro, County York	A-1448
Johnson, Frederic O., *et al*	Lot E, Con. V, Township Sombra, County Lambton	A-1040
Jackson, Samuel H	Lot 8, Con. I, Township Whitby East, County Ontario, now in City of Oshawa	A-1242
Kirkland Hudson Bay Gold Mines, Ltd	Surface rights only of part mining claim L-2533, Township Teck, District Temiskaming	A-1209
Lefaive, Stephen, *et al*	Re-division of Plan No. 27, Village of Belle River, County Essex	A-1152
Lauber, Isaac M	Lots 25, 26 and 27, north side Fifth St., and Lots 25, 26 and 27, south side of Sixth St., Town of Cornwall, County Stormont	A-1212
Musselman, R. D., *et al*	Part Lots 89, 90 and 91, Broken Front Lake Erie Con., and Lot 88, S.T.R., Con., Howard Township, County Kent	A-1139
Mulock, Lillian Lucia	Location 8 on T.D. 83, being portion of Harbor Island in Winnipeg River, seven miles from Minaki Station, C.N.R., Rainy River District	A-1264
Mouland, F. L	Part Lot 132 and part unopened road allowance between Lots 132 and 124, Township Stamford, County Welland	A-1296
Nyonta Realty Corporation, Ltd	Lots 24 and 27 and 29 to 35, inclusive, etc., Plan 21, Village of Fort Erie, County Welland	A-1109
Nyonta Realty Corporation, Ltd	Lots 91 to 253, inclusive, Village of Fort Erie, County Welland	A-1110
Nyonta Realty Corporation, Ltd	Part Lot 2, Con. II, N.R., Township Bertie, County Welland	A-1111
Needham, E. J., *et al*	Lots "A" and "J", Mintern Survey (Plan 220), City of Brantford, County Brant	A-1342
O'Meara, Gerald D	Part Mining Claim L-1437, Township Teck, District Temiskaming (Surface rights only)	A-1068
O'Neill, Peter J	Part of southwest quarter of south half of Lot 1, Con.III, Township Mountjoy, District Cochrane	A-1299
Penfold, Thos. H	Lot 28 and part Lot 40, Reg. Plan 215, City of Guelph	A-919
Parkside Realty Co., Ltd	Lots 18 and 19, Reg. Plan 95 (East and West Riding, County York), Township York	A-1148
Punshon (Estate), P. H	Part Lot 12, Con. II, Township Whitby East, County Ontario, now in City of Oshawa	A-1180
Roman Catholic Episcopal Corporation of the Diocese of Hearst, Ont	Part Lot 27, Con. XI, Township Idington, District Cochrane	A-1482
Smith, A. N., *et al*	*See* "Cornwall Development Co."	
Schneider, Henry	Part Lot 17, German County Tract, and part Block "E" Plan No. 230, City of Kitchener, County Waterloo	A-1289
Southwick, Grace Eliza, *et al*	Part Farm Lot 66, Township Colchester South, County Essex	A-1352
Trick, W. J	Part Lot 9, Con. II, Township Whitby East, County Ontario, now in City of Oshawa	A-1324

LIST OF APPLICATIONS TO THE BOARD UNDER "THE ONTARIO TELEPHONE ACT, 1918"

		Procedure File
Auger, A., Jr., *et al*	vs. Clarence Telephone Co., Ltd.—Complaint re toll charges between Bourget, Clarence Creek and Rockland	A-938
Alexandler Telephone System (Jas. Alexander)	Approval of agreement for interchange of service with North Brant Telephone Co., Ltd	A-956
Auld, A. B	Approval of terms for telephone service by Municipality of Brooke	A-995
Alnwick Rural Telephone Co., Ltd.	Approval of agreement for interchange of service with The Fenella Rural Telephone Co., Ltd	A-1000
Alnwick Rural Telephone Co., Ltd.	Approval of agreement for interchange of service with The Harwood Rural Telephone Co., Ltd.	A-1002
Ayton Telephone Co	Approval of agreement for interchange of service with telephone system of C. Green	A-1023
Abitibi Power & Paper Co., Ltd.	Approval of agreement for interchange of service with The Temiskaming & Northern Ontario Rly. Commission	A-1074
Amabel, Township of	Approval of By-law No. 328, granting use of certain highways to The Sauble Falls Telephone Co., Ltd	A-1131
Anglesea, Township of	Approval of By-law No. 5, 1927, granting use of certain highways to The Forestry Branch, Department Lands and Forests	A-1158
Addison Rural Independent Telephone Co., Ltd	Approval of increased charges	A-1240
Amabel, Township of	Approval of By-law No. 341 granting use of certain highways to The Hepworth and Maple Grove Telephone Co., Ltd	A-1261
Artemesia, Township of	Approval of By-law No. 805—establishment of telephone system under Part II of Act	A-1334
Artemesia, Township of	Approval of terms and conditions for joint use of poles with East Grey Telephone Co., Ltd	A-1358
Adelaide Telephone Co., Ltd	Approval of sale of all issued shares of capital stock, by Meredith E. Morgan *et al* to Wm. C. Wadsworth *et al*	A-1381
Artemesia, Township of	Approval of By-law No. 808—Debenture issue to meet cost of establishment of telephone system	A-1397
Artemesia, Township of	Approval purchase from W. S. Walker of The Greenhill Telephone System	A-1435
Alice Telephone Co., Ltd	Approval of increased charges	A-1469
Beatty, Dr. A. C	Approval of agreement for interchange of service with Cold Springs Rural Telephone Co., Ltd	A-913
Blanchard, Edward	Approval of agreement for sale and transfer of Blanchard Telephone Line to The Derryville Telephone Co., Ltd	A-957
Brooke, Municipality of	Approval of terms for telephone service to A. B. Auld	A-995
Bell Telephone Co. of Canada, Ltd.	Approval of sale to, of entire undertaking of The Excelsior Telephone Co., Ltd	A-1057
Byron Telephone Co., Ltd., vs. Caradoc-Ekfrid Telephone Co., Ltd	Approval of terms for interchange of service	A-1096
Brock, Township of	Approval of By-law No. 751—Use of certain highways to The Saginaw Telephone Co., Ltd.	A-1120
Bright, Township of	Approval of right to Livingstone Rural Telephone Co. to erect poles and wires in	A-1122
Bruce, Township of	Approval of By-law No. 927—Use of certain highways to the Hepworth & Maple Grove Telephone Co., Ltd	A-1129
Bell Telephone Co. of Canada, Ltd.	Approval of sale to Clarence Telephone Co., Ltd., of certain telephone plant located in Villages of Clarence and Bourget and Township of Clarence	A-1161
Bastard and Burgess (South) Township of	Approval of By-law No. 1016, granting use of certain highways to The Lyndhurst Telephone Co., Ltd	A-1196

LIST OF APPLICATIONS TO THE BOARD UNDER "THE ONTARIO TELEPHONE ACT, 1918"—Continued

		Procedure File
Brougham, Township of	Approval of By-law No. 739, granting use of certain highways to Forestry Branch of Department of Lands and Forests	A-1202
Brock, Township of	Approval of By-law No. 752, granting use of certain highways to the Johnson & Brandon Telephone Co., Ltd	A-1194
Bell Telephone Co. of Canada, Ltd.	Approval of sale to, of entire undertaking of The Peerless Telephone Co., Ltd	A-1214
Bell Telephone Co. of Canada, Ltd.	Approval of sale to, of plant and equipment comprising Salkeld Telephone System	A-1215
Blanshard Municipal Telephone System	Approval of paralleling of lines of, by Wm. Frayne (Thames Road Telephone System) re service to Jno. Prout *et al*	A-1223
Brooke Municipal Telephone System.	Application for an order prescribing terms of service to certain residents in Township of Warwick	A-1230
Balderson Telephone Co., Ltd	Approval of by-laws of	A-1305
Barr, E. S., & Sons	Approval sale to Municipality of Glamorgan of plant, etc., operated as the Gooderham Telephone Company	A-1310
Bell Telephone Co. of Canada, Ltd.	Approval of purchase from R. V. Tremblay of The Chelmsford Telephone System	A-1354
Belmont Telephone Co-operative Association, Ltd	Approval of By-law No. 1075 of Township of Yarmouth, granting use of highways to	A-1377
Belmont Telephone Co-operative Association, Ltd	Approval of By-law No. 896 of Township of Westminster, granting use of highways to	A-1378
Belmont Telephone Co-operative Association, Ltd	Approval of By-law No. 664 of Township of North Dorchester, granting use of highways to	A-1379
Belmont Telephone Co-operative Association, Ltd	Approval of By-law No. 265 of Township of South Dorchester, granting use of highways to	A-1382
Burnt River Telephone Co., Ltd	Approval of interchange of service with Township of Dysart, *et al*	A-1407
Baldwin Telephone Co., Ltd	Approval of by-laws re control and management of its undertaking	A-1412
Byron Telephone Co., Ltd	Application by Caradoc-Ekfrid Telephone Co., Ltd., for approval of toll charge of 5 cents on conversations interchanged	A-1446
Bell Telephone Co. of Canada, Ltd.	Approval of sale to, by Fred W. Routley of controlling interest in Woodbridge & Vaughan Telephone Co., Ltd	A-1490
Cheaney, Melzer	Approval of sale to Jas. Bert Moore, of The Nipissing Private Telephone Line	A-911
Cold Springs Rural Telephone Co., Ltd	Approval of agreement for interchange of service with telephone system of Dr. A. L. Russell	A-912
Cold Springs Rural Telephone Co., Ltd	Approval of agreement for interchange of service with telephone system of Dr. A. C. Beatty	A-913
Clarence Telephone Co., Ltd	A. Auger, Jr., *et al*—Complaint re toll charges between Bourget, Clarence Creek and Rockland	A-938
Coldstream Telephone System	See McKenzie, A. G	
Crediton Rural Telephone System (F. W. Clarke)	Approval of agreement for interchange of service with Falkirk Telephone Co., Ltd	A-1003
Coldsprings Rural Telephone Co., Ltd	Approval of agreement for interchange of service with The Harwood Rural Telephone Co., Ltd.	A-1017
Caradoc-Ekfrid Telephone Co., Ltd.	Approval of agreement for interchange of service with Coldstream Telephone System (A. G. McKenzie)	A-1018
Coldstream Telephone System (A. G. McKenzie)	Approval of agreement for interchange of service with Caradoc-Ekfrid Telephone Co., Ltd	A-1018

LIST OF APPLICATIONS TO THE BOARD UNDER "THE ONTARIO TELEPHONE ACT, 1918"—Continued

		Procedure File
Coldsprings Rural Telephone Co., Ltd.	Approval of agreement for interchange of service with The Haldimand Rural Telephone Co., Ltd.	A-1034
Caradoc-Ekfrid Telephone Co., Ltd., vs. Byron Telephone Co., Ltd.	Terms for interchange of service	A-1096
Clarence Telephone Co., Ltd	Approval of purchase from Bell Telephone Co. of Canada, Ltd., of certain plant and equipment in Villages of Clarence and Bourget and Township of Clarence	A-1161
Coldwater Municipal Telephone System	Approval of agreement for interchange of service with The Millard Private Telephone Line (Chas. G. Millard)	A-1210
Coldwater Municipal Telephone System	Approval of agreement for interchange of service with the North River Municipal Telephone System (operated by Township of Tay)	A-1211
Cole, J. A., *et al*, vs. L. Vincent Storms *et al*	Complaint as to service on circuit No. 14	A-1319
Cambray Telephone Co., Ltd	Re installation charge	A-1343
Chelmsford Telephone System	Approval of sale to Bell Telephone Co. of Canada, Ltd., by R. V. Tremblay	A-1354
Caradoc-Ekfrid Telephone Co., Ltd.	Approval of toll charge of 5 cents on conversations interchanged with Byron Telephone Co., Ltd.	A-1446
Chaffey, Township of	Approval of By-law No. 511—Right to erect poles and wires on certain highways of, to Muskoka and Parry Sound Telephone Co., Ltd	A-1481
Christie Municipal Telephone System	Agreement for interchange of service with Spence & Monteith Telephone Co., Ltd	A-1491
Derryville Telephone Co., Ltd	Approval of agreement for sale and transfer to, by Edward Blanchard, of Blanchard Telephone Line	A-957
Dysart, Municipality of	Authority to pass by-law providing for transfer of certain lines now terminating on switchboard of The Stanhope Municipal Telephone System to the central office of Dysart Municipal Telephone System and issue of debentures therefor	A-963
Dummer, Township of	Approval of By-law No. 960—Issue of supplementary debentures for completion of its Municipal Telephone System	A-982
Davidson, C. W., vs. Mount Albert Telephone Co., Ltd	Complaint re non-compliance of respondent with requirements of "The Ontario Companies Act"	A-1026
Dunnville Consolidated Telephone Co., Ltd	Approval of investment of portion of depreciation fund in Dominion of Canada Victory Bonds	A-1044
Denbigh, Township of	Approval of By-law No. 195, granting use of certain highways to Forestry Branch of Department of Lands and Forests	A-1119
Dawson Telephone Co., Ltd	Use of space on poles of The Manitoulin & North Shore Telephone & Telegraph Co	A-1123
Denison, Merrill, vs. John D. Flake	Approval of terms and conditions for interchange of service, etc	A-1301
Dysart, United Township of, *et al*	Approval of By-law No. 781—Debenture issue re alterations, etc., to Dysart Municipal Telephone System	A-1306
Denbigh, Abinger and Ashby, United Townships of	Approval of by-law granting use of certain highways in Township of Abinger to the Forestry Branch of Department of Lands and Forests	A-1318
Doupe, Jacob, *et al*, vs. Fred A. Perry	Complaint as to service	A-1331
Dysart *et al*, United Townships of	Approval of By-law No. 783—Confirmation of construction of certain extensions to Dysart Municipal Telephone System and debenture issue therefor	A-1344

LIST OF APPLICATIONS TO THE BOARD UNDER "THE ONTARIO TELEPHONE ACT, 1918"—Continued

		Procedure File
Dysart *et al*, United Townships of	Approval of By-law No. 786—Debenture issue to meet cost of construction of certain extensions to the Dysart Municipal Telephone System	A-1355
Dysart *et al*, United Townships of	Approval of agreement for interchange of service with the Burnt River Telephone Co., Ltd	A-1407
Dungannon Municipal Telephone System	Approval of increased charges for telephone service	A-1414
Erin, Township of	Approval of By-law No. 16 (1926)—Debenture issue to pay portion of principal and interest due under its By-law No. 12 (1922)	A-936
Erie Telephone Co., Ltd	Approval by-laws re control and management of its undertaking	A-1014
Excelsior Telephone Co., Ltd	Approval of sale of its entire undertaking to The Bell Telephone Company of Canada, Ltd	A-1057
Effingham, Township of	Approval of By-law No. 5 (1927)—Granting use of certain highways to Forestry Branch of Department of Lands and Forests	A-1158
Easthope Municipal Telephone System	Approval of toll charge of 5 cents per conversation between applicant's system and Wellesley Municipal Telephone System	A-1178
Erie Telephone Co., Ltd	Approval of issue of capital stock—$12,000.00	A-1219
Ernestown Rural Telephone Co., Ltd.	Approval of investment of $6,000.00 of depreciation fund, etc., in Dominion of Canada Bonds	A-1245
East Darlington Telephone Co., Ltd.	Approval of increased charges	A-1304
East Grey Telephone Co., Ltd	Approval of terms and conditions for joint use of poles with Township of Artemesia	A-1358
Ernestown Rural Telephone Co., Ltd	Approval of issue of shares of capital stock of par value of $7,010.00	A-1362
Edgar, Athol Alexander	Approval of sale to, of entire undertaking of Martintown Rural Telephone Co., Ltd	A-1406
Erin, Township of	Approval of By-law No. 14 (1927)—Debenture issue to liquidate portion of debenture issue under By-law No. 12 (1922)—establishment of Erin Municipal Telephone System	A-1454
East Middlesex Telephone Co., Ltd.	Investment of $1,500.00 of depreciation fund in a debenture of Huron & Erie Mortgage Corporation	A-1492
Forestry Branch of Department of Lands and Forests	Approval of By-law No. 604—Township of Glamorgan granting use of certain highways to	A-937
Fenella Rural Telephone Co., Ltd.	Approval of agreement for interchange of service with the Alnwick Rural Telephone Co., Ltd	A-1000
Falkirk Telephone Co., Ltd	Approval of agreement for interchange of service with F. W. Clarke (Crediton Rural Telephone System)	A-1003
Fenella Rural Telephone Co., Ltd.	Approval of agreement for interchange of service with the Haldimand Rural Telephone Co	A-1090
Forestry Branch of Department of Lands and Forests	See Ontario Department of Lands and Forests.	
Falkirk Telephone Co., Ltd	Approval of agreement for interchange of service (between subscribers on certain lines) with the West Williams Rural Telephone Ass'n, Ltd	A-1118
Forestry Branch of Department of Lands and Forests	Approval of By-law No. 5 (1927) of Townships of Kaladar, Anglesea and Effingham—Granting use of certain highways to	A-1158
Farrow, Albert *et al*	Approval of paralleling of poles and wires of telephone system of Municipality of Manvers by Orono Telephone Co., Ltd., to furnish service to applicants	A-1201
Frayne, William (Thames Road Telephone System)	Approval of the furnishing of service to Jno. Trout *et al*, and paralleling of lines of Blanshard Municipal Telephone System	A-1223

LIST OF APPLICATIONS TO THE BOARD UNDER "THE ONTARIO TELEPHONE ACT, 1918"—Continued

		Procedure File
Farraday, Township of	Approval of By-law No. 190—Granting use of certain highways to the Forestry Branch of Department of Lands and Forests	A-1267
Forestry Branch of Department of Lands and Forests	Approval of By-law No. 190 of Township of Faraday granting use of certain highways to	A-1267
Flake, John D., vs. Merrill Denison	Approval of terms and conditions for interchange of service, etc	A-1301
Glamorgan, Township of	Approval of By-law No. 604, granting use of certain highways to the Forestry Branch of the Department of Lands and Forests	A-938
Glamorgan, Township of	Approval of By-law No. 609—Establishment of telephone system	A-1001
Green, Clarence	Approval of agreement for interchange of service with Normandy Telephone Co., Ltd	A-1020
Green, Clarence	Approval of agreement for interchange of service with Suroff Telephone System (H. Suroff)	A-1021
Green, Clarence	Approval of agreement for interchange of service with Robt. Wightman Telephone System (Robt. Wightman)	A-1022
Green, Clarence	Approval of agreement for interchance of service with Ayton Telephone Co	A-1023
Galway and Cavendish, Township of	Approval of By-law No. 292—Granting use of certain highways to The Forestry Branch of Department of Lands and Forests	A-1199
Gosfield North, Township of	Approval of By-law No. 626—Debenture issue re extensions to its Municipal Telephone Systems	A-1231
Goderich, Township of	Approval of By-law No. 6 (1927)—Debenture issue re extensions to Goderich Township Municipal Telephone System	A-1309
Glamorgan, Municipality of	Approval of purchase from E. S. Barr & Sons of certain plant and equipment operated as The Gooderham Telephone Co	A-1310
Gooderham Telephone Co	Approval of sale of by E. S. Barr & Sons to Municipality of Glamorgan	A-1310
Glamorgan, Township of, *et al*	Approval of interchange of service with Burnt River Telephone Co., Ltd	A-1407
Greenhill Telephone System	Approval of purchase of, by Municipality of Artemesia from J. S. Walker	A-1435
Houghton & South Walsingham Telephone Co., Ltd., vs. South Norfolk Telephone Co., Ltd	Approval of terms of service for switching at Port Rowan	A-964
Harwood Rural Telephone Co., Ltd.	Approval of agreement for interchange of service with The Alnwick Rural Telephone Co., Ltd	A-1002
Harwood Rural Telephone Co., Ltd.	Approval of agreement for interchange of service with The Coldsprings Rural Telephone Co., Ltd	A-1017
Harwood Rural Telephone Co., Ltd.	Approval of by-laws governing control, etc., of its undertaking	A-1019
Haldimand Rural Telephone Co	Approval of agreement for interchange of service with The Coldsprings Telephone Co., Ltd	A-1034
Haldimand Rural Telephone Co	Approval of agreement for interchange of service with the Fenella Rural Telephone Co	A-1090
Howland Municipal Telephone System	Approval of agreement for purchase from Manitoulin & North Shore Telephone & Telegraph Co. of certain plant and equipment (Turner Line)	A-1126
Howland Municipal Telephone System	Approval of agreement for lease of space on poles of Manitoulin & North Shore Telephone & Telegraph Co., Ltd	A-1127
Hepworth & Maple Grove Telephone Co., Ltd	Approval of By-law No. 927 of Township of Bruce, granting use of certain highways to	A-1129

LIST OF APPLICATIONS TO THE BOARD UNDER "THE ONTARIO TELEPHONE ACT, 1918"—Continued

		Procedure File
Hepworth & Maple Grove Telephone Co., Ltd	Approval of By-law No. 8 (1926) Township of Keppel, granting use of certain highways to...	A-1130
Harvey, Township of	Approval of By-law No. 420—Use of certain highways to the Forestry Branch of Department of Lands and Forests	A-1190
Hepworth & Maple Grove Telephone Co., Ltd	Approval of By-law No. 341—Township of Amabel granting use of certain highways to	A-1261
Hearst, Township of (unorganized)	Approval of erection of poles and wires on highways of by Temiskaming Telephone Co., Ltd.	A-1418
Huron & Erie Mortgage Corporation	Approval of investment by East Middlesex Telephone Co., Ltd., of $1,500.00 of depreciation fund in a debenture of	A-1492
Ingersoll Telephone Co., Ltd	Approval of authority to issue bonds ($60,000.00) to pay off bonds to same amount due July 2nd, 1927	A-1087
Johnson, Municipality of	Application for authority to pass by-law providing for certain reconstruction and alterations to the Johnson Municipal Telephone System and issue of debentures therefor	A-1146
Johnson & Brandon Telephone Co., Ltd	Approval of By-law No. 752 of Township of Brock, granting use of certain highways to....	A-1194
Johnson, Township of	Approval of By-law No. P-25—Debenture issue to meet cost of certain reconstruction, etc., of the Johnson Municipal Telephone System....	A-1396
Johnson Municipal Telephone System	Approval of By-law No. P-25 of Township of Johnson—Debenture issue to meet cost of certain reconstruction, etc., of	A-1396
Keppel, Township of	Approval of By-law No. 8 (1926)—Use of certain highways to the Hepworth & Maple Grove Telephone Co., Ltd.	A-1130
Kaladar, Township of	Approval of By-law No. 5 (1927)—Use of certain highways to the Forestry Branch of the Department of Lands and Forests	A-1158
Lanark & Carleton Counties Telephone Co., Ltd	Application for authority to apply a portion of its depreciation reserve fund in payment of certain indebtedness	A-950
London, Township of Commissioners for Telephone System of, vs. Alex. Wilkie	Re removal of name of Meldrum C. Wilkie from petition praying for establishment of Telephone System under Part II of "The Ontario Telephone Act"	A-952
London, Township of	Approval of By-law No. 808, providing for establishment of a telephone system under Part II of "The Ontario Telephone Act"	A-953
London, Township of	Approval of By-law No. 896, providing for debenture issue to meet cost of establishing a telephone system under Part II of "The Ontario Telephone Act"	A-959
Lyons Telephone System (A. A. Lyons)	Approval of increased charges	A-971
Lands and Forests (Forestry Branch) Department of	Approval of By-law No. 376 of Township of Widdifield, granting use of certain highways to	A-1092
Lavant & Denbigh Telephone System	Approval of increased charges	A-1094
Livingstone Telephone Co	Approval of right to erect poles and wires in Township of Bright	A-1122
Lands and Forests (Forestry Branch) Department of	Approval of By-law No. 420 of Township of Harvey, granting use of certain highways to...	A-1190
Leeds & Lansdowne (Rear of) Township of	Approval of By-law No. 825, granting use of certain highways to the Lyndhurst Telephone Co., Ltd.	A-1195

LIST OF APPLICATIONS TO THE BOARD UNDER "THE ONTARIO TELEPHONE ACT, 1918"—Continued

		Procedure File
Lyndhurst Telephone Co., Ltd.	Approval of By-law No. 825 of Township of Leeds and Lansdowne (rear of) granting use of certain highways to	A-1195
Lyndhurst Telephone Co., Ltd.	Approval of By-law No. 1016 of Township of Bastard and Burgess (South) granting use of certain highways to	A-1196
Lyndhurst Telephone Co., Ltd.	Approval of By-law No. 652 of Township of Yonge and Escott, granting use of certain highways to	A-1197
Lyndhurst Telephone Co., Ltd.	Approval of By-law No. 962 of Township of South Crosby, granting use of certain highways to	A-1198
Lands and Forests (Forestry Branch) Department of	Approval of By-law No. 292 of Township of Galway and Cavendish, granting use of certain highways to	A-1199
Lands and Forests (Forestry Branch) Department of	Approval of By-law No. 5 (1927) of Townships of Kaladar, Anglesea and Effingham, granting use of certain highways to	A-1158
Lands and Forests (Forestry Branch) Department of	Approval of By-law No. 739 of Township of Brougham, granting use of certain highways to	A-1202
Lount, Township of (unorganized)	Extension into of Municipal Telephone System of Village of Magnetewan to furnish service to Fred J. Schweler	A-1239
Lands and Forests (Forestry Branch) Department of	Approval of By-law of United Townships of Denbigh, Abinger and Ashby, granting use of certain highways in Township of Abinger to	A-1318
Moore, James Bert	Approval of sale to by Melzer Cheaney of The Nipissing Private Telephone Line	A-911
Molesworth Independent Telephone Co., Ltd	Approval of increased charges	A-917
Moore Telephone System	Approval of decreased charges for party line service	A-979
Mount Albert Telephone Co., Ltd, vs. C. W. Davidson	Complaint re non-compliance of Company with requirements of "The Ontario Companies Act".	A-1026
Mornington Municipal Telephone System	Approval of increased charges	A-1086
Metcalfe Rural Telephone Co., Ltd.	Approval of expenditure of $2,000.00 of depreciation fund in erection of Central Office Building	A-1095
Manvers, Township of	Approval of purchase of system of Pontypool Telephone Co., Ltd.	A-1121
Manitoulin and North Shore Telephone & Telegraph Co., Ltd.	Approval of use of space on poles of, by Dawson Telephone Co., Ltd.	A-1123
Manitoulin & North Shore Telephone & Telegraph Co., Ltd.	Approval of agreement for sale of certain plant and equipment (Turner Line) to the Commissioners for The Howland Municipal Telephone System	A-1126
Manitoulin & North Shore Telephone and Telegraph Co., Ltd.	Approval of agreement for lease to Commissioners for the Howland Municipal Telephone System of space upon applicants' poles	A-1127
Mornington Municipal Telephone System	Approval of issue of supplementary debentures ($1,500.00) to meet cost of establishing and extending system	A-1157
Maidstone Municipal Telephone System	Approval of Debenture By-law No. 1081 of Township of Maidstone providing for extensions to.	A-1186
Manvers, Municipality of	Approval of paralleling of poles and wires of telephone system of by Orono Telephone Co., Ltd.—Service to Albert Farrow *et al*	A-1201
Millard Private Telephone Line	Approval of agreement for interchange of service with Coldwater Municipal Telephone System	A-1210

LIST OF APPLICATIONS TO THE BOARD UNDER "THE ONTARIO TELEPHONE ACT, 1918"—Continued

		Procedure File
Magnetawan, Village of	Approval of extension of Municipal Telephone System into Township of Lount (unorganized) for service to Fred J. Schweler	A-1239
Mount Albert Telephone Co., Ltd.	Approval of By-law No. 00 re control and management of its undertaking	A-1308
Marysburg Telephone Co., vs. L. Vincent Storms *et al*	Complaint as to service on circuit No. 14	A-1319
Muskoka & Parry Sound Telephone Co.	Approval of By-law No. 305, Township of Stisted—Use of highways to	A-1333
Mariposa, Township of	Approval of By-law No. 911—Use of certain highways to The Woodville-Glen Telephone Co., Ltd.	A-1345
Morgan, Meredith E., *et al*	Approval of sale to Wm. R. Wadsworth *et al*, of issued shares of capital stock of The Adelaide Telephone Co., Ltd.	A-1381
Minto Rural Telephone Co., Ltd.	Approval of investment of $500.00 of depreciation reserve fund in Township of York (Ont.) 5% 1938 bonds	A-1403
Martintown Rural Telephone Co., Ltd.	Approval of sale of entire undertaking to Athol Alexander Edgar	A-1406
Minden, Township of, *et al*	Approval of interchange of service with Burnt River Telephone Co., Ltd.	A-1407
Moore Municipal Telephone System	Application for authority for Township of Moore to pass by-law providing for reconstruction, etc., of, and debenture issue therefor	A-1413
Monck, Municipality of	Application for authority to pass a by-law for reconstruction, etc., of its Municipal Telephone System and debenture issue therefor	A-1436
Muskoka & Parry Sound Telephone Co., Ltd.	Approval of By-law No. 511 of Township of Chaffey, granting right to, to erect poles and wires on certain highways of said township	A-1481
McInroy, W. K., vs. West Williams Rural Telephone Ass'n, Ltd.	Approval of terms and conditions of service	A-968
McKenzie, A. G.	Approval of agreement for interchange of service, etc., with W. R. Wadsworth	A-983
McKenzie, A. G.	Approval of agreement for interchange of service, etc., with Caradoc-Ekfrid Telephone Co., Ltd.	A-1018
McElroy, Township of (unorganized)	Approval of erection of poles and wires on highways of, by Temiskaming Telephone Co., Ltd.	A-1418
Nipissing Private Telephone Line	Approval of sale of, by Melzer Cheaney to James Bert Moore	A-911
North Brant Telephone Co., Ltd.	Approval of agreement for interchange of service with Alexander Telephone System (James Alexander)	A-956
Norfolk County Telephone Co., Ltd.	Approval of investment of a portion of depreciation fund in interest bearing securities	A-1008
Normandy Telephone Co., Ltd.	Approval of agreement for interchange of service with telephone system of Clarence Green	A-1020
North Norwich Municipal Telephone System, vs. Norfolk County Telephone Co., Ltd.	Application for authority to parallel pole leads of Respondent's system	A-1052
Norfolk County Telephone Co., Ltd. (Respondent), vs. North Norwich Municipal Telephone System	Application for authority to parallel pole leads of Applicant's system	A-1052
Norfolk County Telephone Co., Ltd.	Application for Order prescribing terms for interchange of service between applicant's Scotland exchange and North Norwich Municipal Telephone System	A-1070
North Norwich Municipal Telephone System	Approval of terms for interchange of service with Scotland exchange of Norfolk County Telephone Co., Ltd.	A-1070

LIST OF APPLICATIONS TO THE BOARD UNDER "THE ONTARIO TELEPHONE ACT, 1918"—Continued

		Procedure File
Nipissing, Township of	Approval of By-law No. 240—Issue of debentures to cover cost of establishment of Nipissing Municipal Telephone System	A-1128
North River Municipal Telephone System	Approval of agreement for interchange of service with Coldwater Municipal Telephone System	A-1211
Noisy River Telephone Co.	Approval of By-law No. 510—Township of Tossorontio, granting use of highways to	A-1260
North Dorchester, Township of	Approval of use of highways to the Belmont Telephone Co-operative Ass'n, Ltd	A-1379
Ontario Department of Lands and Forests (Forestry Branch)	Approval of By-law No. 604 of The Township of Glamorgan, granting use of certain highways to	A-937
Ontario Department of Lands and Forests (Forestry Branch)	Approval of By-law No. 376 of Township of Widdifield, granting use of certain highways to	A-1092
Ontario Department of Lands and Forests (Forestry Branch)	Approval of By-law No. 195, Township of Denbigh—Use of certain highways to	A-1119
Ontario Department of Lands and Forests (Forestry Branch)	Approval of By-law No. 420, Township of Harvey—Use of certain highways to	A-1190
Ontario Department of Lands and Forests (Forestry Branch)	Approval of By-law No. 292, Township of Galway and Cavendish—Use of certain highways to	A-1199
Orono Telephone Co., Ltd.	Approval of parallelling of poles and wires of Manvers Municipal Telephone System (service to Albert Farrow *et al*)	A-1201
Ontario Department of Lands and Forests (Forestry Branch)	Approval of By-law No. 739 of Township of Brougham, granting use of certain highways to	A-1202
Pegello, Louis, vs. South Elderslie Telephone Co., Ltd.	Terms of service	A-972
Pontypool Telephone Co., Ltd.	Approval of purchase of system of, by Township of Manvers	M-1121
Peerless Telephone Co., Ltd.	Approval of sale of entire undertaking to The Bell Telephone Co. of Canada, Ltd	A-1214
Prout, Jno., *et al*	Approval of service to by Wm. Frayne (Thames Road Telephone System) and parallelling of lines of Blanshard Municipal Telephone System	A-1223
Perry, Fred A. (Perry Telephone System), vs. Jacob Doupe *et al*	Complaint as to service	A-1331
Perry, Fred A. (Perry Telephone System), vs. Palace Road Telephone Co., Ltd.	Complaint as to parallelling of lines of Applicant by Respondent	A-1348
Palace Road Telephone Co., Ltd., vs. Fred A. Perry (Perry Telephone System)	Complaint as to parallelling of lines of Applicant by Respondent	A-1348
Russell, Dr. A. L.	Approval of agreement for interchange of service with Cold Springs Rural Telephone Co., Ltd.	A-913
Ryde, Township of	Approval of By-law No. 294—Debenture issue re extensions to Ryde Municipal Telephone System	A-1307
Rowcliffe, John	Approval of service to, by Tuckersmith Municipal Telephone System	A-1392
Russell Rural Telephone Co.	Approval of charges for service	A-1404
Routley, Fred W.	Approval of sale to Bell Telephone Co. of Canada, Ltd., of controlling interest in the Woodbridge & Vaughan Telephone Co., Ltd	A-1490
Silver Creek Telephone Co., Ltd.	Approval of increased charges	A-931
Sandwich South, Township of	Application for authority to pass by-law providing for erection of new building to be used as central office for its Municipal Telephone System and issue of debentures therefor	A-962

LIST OF APPLICATIONS TO THE BOARD UNDER "THE ONTARIO TELEPHONE ACT, 1918"—Continued

		Procedure File
South Norfolk Telephone Co., Ltd., vs. Houghton & South Walsingham Telephone Co., Ltd.	Approval of terms of service for switching at Port Rowan	A-964
South Elderslie Telephone Co., Ltd., vs. Louis Pegallo	Approval of terms of service	A-972
Suroff, Hyman	Approval of agreement for interchange of service with Clarence Green	A-1021
Sandwich South, Township of	Approval of By-law No. 600—Debenture issue to meet cost of certain replacements and alterations to the Sandwich South Municipal Telephone System	A-1035
Sandwich South Municipal Telephone System	Approval of By-law No. 600 of Township of Sandwich South—Debenture issue to meet cost of certain replacements and alterations to	A-1035
South Bruce Rural Telephone Co., Ltd	Approval of increased charges for rural party line service	A-1091
Saginaw Telephone Co., Ltd	Approval of By-law No. 751 of Township of Brock, granting use of certain highways to	A-1120
Sauble Falls Telephone Co., Ltd	Approval of By-law No. 328 of Township of Amabel, granting use of certain highways to	A-1131
Stroud Telephone Co., Ltd	Approval of charges for service	A-1134
Somerville, Township of	Approval of By-law No. 807—Establishment of telephone system	A-1143
South Crosby, Township of	Approval of By-law No. 962, granting use of certain highways to The Lyndhurst Telephone Co., Ltd	A-1198
Southwold & Dunwich Telephone Ass'n, Ltd	Approval of increased charges for service	A-1213
Salkeld, Jno. W., *et al*	Approval of sale to Bell Telephone Co. of Canada, Ltd., of The Salkeld Telephone System	A-1215
South Algona, Township of	Approval of By-law No. 112—Debenture issue for establishment of Municipal Telephone System	A-1238
Schmeler, Fred J	Approval of telephone service to, by Magnetawan Municipal Telephone System	A-1239
South Bruce Rural Telephone Co., Ltd	Approval of by-laws	A-1259
Salem Telephone Co., Ltd	Approval of increased charges	A-1303
South Bruce Rural Telephone Co., Ltd	Approval of agreement for interchange of service with The Wroxeter Rural Telephone Co., Ltd.	A-1314
Storms, L. Vincent, vs. J. A. Cole, *et al*	Complaint as to service on Circuit No. 14	A-1319
Stisted, Township of	Approval of By-law No. 305—Use of highways to Muskoka & Parry Sound Telephone Co., Ltd.	A-1333
Stormont Telephone Co. (James Brian)	Approval of By-law No. 864—Township of Williamsburg, granting use of certain highways to	A-1353
South Dorchester, Township of	Approval of By-law No. 265—Use of highways to The Belmont Co-operative Telephone Ass'n	A-1382
Sidney, Township of	Approval of By-law No. 837—Use of highways to The Sidney Telephone Co., Ltd	A-1401
Sidney Telephone Co., Ltd	Approval of By-law No. 837, Township of Sidney—Use of highways to	A-1401
Schomberg Telephone Co	Approval of purchase out of depreciation reserve fund of $3,100.00 of capital stock (for cancellation)	A-1402
Stanhope, Municipality of, *et al*	Approval of interchange of service with The Burnt River Telephone Co., Ltd	A-1407
Spence & Monteith Telephone Co., Ltd	Approval of agreement for interchange of service with Christie Municipal Telephone System	A-1491
Temiskaming Telephone Co., Ltd	Approval of expenditure of $18,000.00 of its depreciation fund on new construction and extensions	A-1033

LIST OF APPLICATIONS TO THE BOARD UNDER "THE ONTARIO TELEPHONE ACT, 1918"—Continued

		Procedure File
Temiskaming & Northern Ontario Railway Commission	Approval of agreement for interchange of service with The Abitibi Power & Paper Co., Ltd.	A-1074
Temiskaming Telephone Co., Ltd.	Application for authority to erect poles and wires in unorganized Townships of Boston, Pacaud, McElroy, Catharine, Hearst and Skead	A-1085
Tay, Township of	Approval of agreement for interchange of service between Coldwater Municipal Telephone System and The North River Municipal Telephone System	A-1211
Tossorontio, Township of	Approval of By-law No. 510—Granting use of highways to Noisy River Telephone Co., Ltd.	A-1260
Tay, Township of	Approval of extension of time to pass debenture by-law for establishing West Tay Municipal Telephone System	A-1350
Tay, Township of	Approval of Debenture By-law No. 914—Establishment of West Tay Municipal Telephone System	A-1351
Tremblay, R. V.	Approval of sale to Bell Telephone Co. of Canada, Ltd., of Chelmsford Telephone System	A-1354
Tiny Municipal Telephone System	Application for authority to increase charges for service	A-1356
Temiskaming Telephone Co., Ltd.	Application for authority to extend its system into unorganized Townships of Marquis, Pacaud, Boston, Otto, Henwood, Cane, Barber, Tudhope and James	A-1390
Tiny, Township of	Approval of extension of time to pass debenture by-law re establishment of Tiny Municipal Telephone System	A-1325
Tuckersmith Municipal Telephone System	Application for authority to parallel the lines of The Thames Road Telephone System	A-1392
Thames Road Telephone System	Application by Tuckersmith Municipal Telephone System for authority to parallel the lines of	A-1392
Temiskaming Telephone Co., Ltd.	Application for authority to erect poles and wires upon highways in unorganized Townships of McElroy and Hearst	A-1418
Unger Telephone Co., Ltd.	Approval of by-laws re control and management of	A-1474
Wilkie, Alex, vs. London Township Municipal Telephone System	Approval of removal of name of Meldrum C. Wilkie from petition praying for establishment of system under Part II of Telephone Act	A-952
West Williams Rural Telephone Ass'n, Ltd., vs. W. K. McInroy	Approval of terms and conditions of service	A-968
Wadsworth, W. R.	Approval of agreement for interchange of service with A. G. McKenzie	A-983
Welland County Telephone Co., Ltd.	Approval of increased charges	A-996
Wightman, Robert	Approval of agreement for interchange of service with system of C. Green	A-1022
Widdifield, Township of	Approval of By-law No. 376, granting use of certain highways to Forestry Branch of Ontario Department of Lands and Forests	A-1092
West Williams Rural Telephone Ass'n, Ltd.	Approval of agreement for interchange of service (between certain lines) with Falkirk Telephone Co., Ltd.	A-1118
Wellesley Municipal Telephone System	Approval of toll charge of 5 cents per conversation with Easthope Municipal Telephone System	A-1178
Wallacetown & Lake Shore Telephone Co., Ltd.	Approval of charges for service	A-1189
Warwick, Township of	Approval of terms of service of Brooke Municipal Telephone System to certain residents of	A-1230
Wroxeter Rural Telephone Co., Ltd.	Approval of agreement for interchange of service with The South Bruce Rural Telephone Co., Ltd.	A-1314

LIST OF APPLICATIONS TO THE BOARD UNDER "THE ONTARIO TELEPHONE ACT, 1918"—Continued

		Procedure File
Woodville-Glen Telephone Co., Ltd.	Approval of By-law No. 911 of Township of Mariposa, granting use of certain highways to	A-1345
West Tay Municipal Telephone System	Approval of extension of time to pass debenture by-law of Township of Tay to meet cost of establishment of	A-1350
West Tay Municipal Telephone System	Approval of Debenture By-law No. 914 of Township of Tay to meet cost of establishment of	A-1351
Williamsburg, Township of	Approval of By-law No. 864, granting use of certain highways to Stormont Telephone Co. (James Brian)	A-1353
Westminster, Township of	Approval of By-law No. 896—Use of highways to The Belmont Telephone Co-operative Ass'n, Ltd.	A-1378
Wadsworth, Wm. R., *et al*	Approval of sale to by Meredith E. Morgan, *et al.* of all issued shares of capital stock of The Adelaide Telephone Co., Ltd.	A-1381
Walker, W. S.	Approval of sale to Municipality of Artemesia of The Greenhill Telephone System	A-1435
Woodbridge & Vaughan Telephone Co., Ltd	Approval of sale of controlling interest in, by Fred W. Routley to Bell Telephone Co. of Canada, Ltd.	A-1490
Yonge and Escott, Township of	Approval of By-law No. 652, granting use of certain highways to The Lyndhurst Rural Telephone Co., Ltd.	A-1197
Yarmouth, Township of	Approval of By-law No. 1075—Use of highways to The Belmont Telephone Co-operative Ass'n, Ltd.	A-1377

LIST OF BELL TELEPHONE AGREEMENTS APPROVED BY THE BOARD UNDER SECTION 82 OF "THE ONTARIO TELEPHONE ACT, 1918"

Exchange and Toll Line Agreements	Procedure File
Apsley Telephone Co., Ltd	A-1368
Clarence Telephone Co., Ltd	A-924
Conn Telephone Co., Ltd	A-1024
Caledon Municipal Telephone System	A-1317
Dawn Municipal Telephone System	A-1084
Erie Telephone Co., Ltd	A-1423
Ingersoll Telephone Co., Ltd	A-1494
Lambton Telephone Co., Ltd	A-1332
Molesworth Independent Telephone Co., Ltd	A-1076
Maidstone Municipal Telephone System	A-1135
Moore Municipal Telephone System	A-1475
Perry Telephone System (Fred A. Perry)	A-1058
People's Telephone Co. of Forest, Ltd	A-1364
Rochester Municipal Telephone System	A-1208
Sparta Rural Telephone Co., Ltd	A-1373
Temiskaming & Northern Ontario Railway Commission	A-955
Thamesville Telephone Co., Ltd	A-1061
Urban & Rural Telephone Co., Ltd	A-988
Wilmot Municipal Telephone System	A-1162
Wroxeter Rural Telephone Co., Ltd	A-1427
Yarmouth Rural Telephone Co., Ltd	A-1393

Service Station Agreements	
Aldborough Farmers Telephone Association, Ltd	A-958
Amabel Telephone Co., Ltd	A-1287
Adelaide Telephone Co., Ltd	A-1288
Bracebridge & Northwood Telephone Co., Ltd	A-1149
Boat Lake Telephone Co., Ltd	A-1165

LIST OF BELL TELEPHONE AGREEMENTS APPROVED BY THE BOARD UNDER SECTION 82 OF "THE ONTARIO TELEPHONE ACT, 1918"—Continued

	Procedure File
Bethesda Mutual Telephone Co., Ltd.	A-1203
Byron Telephone Co., Ltd.	A-1206
Bexley Telephone Co., Ltd.	A-1458
Camperdown Telephone Co., Ltd.	A-969
Carpenter-Hixon Co., Ltd.	A-1142
Clavering Telephone Co., Ltd.	A-1166
Cecil Swale Telephone System	A-1170
Coldstream Telephone System	A-1236
Caradoc-Ekfrid Telephone Co., Ltd.	A-1315
Derryville Telephone Co., Ltd.	A-902
Dawn Municipal Telephone System	A-1084
Euphrasia, Commissioners for Telephone System of Municipality of (operating as The Beaver Valley Municipal Telephone System)	A-965
Ellis Rural Telephone Co., Ltd.	A-1101
East Darlington Telephone Co., Ltd.	A-1204
Fourth Line of Ross Telephone Co., Ltd.	A-1228
Fingal Telephone Co., Ltd.	A-1294
Gore Mutual Telephone Co., Ltd.	A-1136
Gillies Telephone System (Wm. Gillies)	A-1167
Hartman Private Telephone Line	A-970
Hawthorne Hill Rural Telephone Co., Ltd.	A-1015
Head Lake Telephone Co., Ltd.	A-1459
Johnson & Brandon Telephone Co., Ltd.	A-1252
Keppel Rural Telephone Co., Ltd.	A-1168
London Township Municipal Telephone System	A-1104
Lake Charles Telephone Co., Ltd.	A-1169
Lucknow & Kinloss Telephone Co., Ltd.	A-1298
Mount Forest, Wellington & Grey Telephone Co., Ltd.	A-932
Minto Rural Telephone Co., Ltd.	A-1069
Molesworth Independent Telephone Co., Ltd.	A-1076
Maidstone Municipal Telephone System	A-1135
Moore, J. B.	A-1147
Monck Municipal Telephone System	A-1150
Mount Horeb Telephone Co., Ltd.	A-1163
Maple Grove Telephone Co., Ltd.	A-1316
Muskoka River Telephone Co., Ltd.	A-1153
Muskoka, Victoria & Haliburton Telephone Co., Ltd.	A-1154
Nipissing Private Telephone Line (See Moore, J. B).	
North Monck Municipal Telephone System	A-1151
Norland Telephone Co., Ltd.	A-1460
Purbrook & Fraserburg Telephone Co., Ltd.	A-1155
Park Head Telephone Co., Ltd.	A-1164
Rumney Settlement Telephone Co., Ltd.	A-1461
South Colchester Telephone Co., Ltd.	A-1137
Silver Creek Telephone Co., Ltd.	A-1171
Salem Telephone Co., Ltd.	A-1205
Sauble Falls Telephone Co., Ltd.	A-1372
Saginaw Telephone Co., Ltd.	A-1488
Thames Road Telephone System (Wm. R. Frayne)	A-906
Wilmot Municipal Telephone System	A-1162
Woodville-Glen Telephone Co., Ltd.	A-1367
Zion & Wolseley Telephone Co., Ltd.	A-1172
Zorra Telephone Co., Ltd. (Embro)	A-1285

TARIFF OF FEES

Tariff of Fees Payable in Cash or Law Stamps under Sections 61 and 62 of "The Railway and Municipal Board Act"

For copy of any Document, 10 cents for each 100 words and 50 cents for each Certificate.

For copy of any map or plan, applicants are to pay draughtsmen's and engineers' fees for same and 50 cents for each Certificate.

In contentious matters, including arbitrations or references to the Board under Public General Acts of Ontario, requiring a hearing, there shall be paid in Law Stamps the sum of $15.00 for each day or fraction thereof over one half-day, and the sum of $10.00 for each half-day or less occupied by or in connection with the hearing, and $1.00 on each original subpoena.

In all other arbitrations or references requiring a hearing there shall be paid in Law Stamps the sum of $50.00 for each day or fraction thereof over one half-day, and the sum of $25.00 for each half-day or less occupied by or in connection with the hearing, and $1.00 on each original subpoena.

In Cases In Which There Is No Opposing Party

On order, under Section 304 of "The Municipal Act," validating a By-law and Debentures, the following sums shall be paid in Law Stamps:

(These fees shall be payable on each group of four By-laws (grouped by serial numbers) consolidated under "The Local Improvement Act.")

Where the issue of Debentures amounts to $10,000 or less		$15 00
Over $10,000 and up to $15,000		20 00
" 15,000 "	20,000	25 00
" 20,000 "	25,000	30 00
" 25,000 "	30,000	35 00
" 30,000 "	40,000	40 00
" 40,000 "	50,000	45 00
" 50,000 "	60,000	50 00
" 60,000 "	70,000	55 00
" 70,000 "	80,000	60 00
" 80,000 "	90,000	65 00
" 90,000 "	100,000	70 00
" 100,000 "	110,000	75 00
" 110,000 "	120,000	80 00
" 120,000 "	130,000	85 00
" 130,000 "	140,000	90 00
" 140,000 "	150,000	95 00
" 150,000 "	160,000	100 00
" 160,000 "	170,000	105 00
" 170,000 "	180,000	110 00
" 180,000 "	190,000	115 00
" 190,000 "	200,000	120 00
" 200,000, such sum as the Board may order or direct.		

The following sums shall be paid in Law Stamps on the following Orders and Certificates:

Approval of By-law for work ordered by Dominion or Ontario Railway Board—Section 297 (2) (*f*) of "The Municipal Act"	$10 00
Approval of By-law for extension of waterworks or electric light or gasworks, etc.—Section 399 (2) of "The Municipal Act"	10 00
Approval of a plan under "The Railway Act"	5 00
Approval of railway fenders	5 00
Extension of time to pass a By-law—Section 288 (5) of "The Municipal Act"	5 00
Extension of debenture issue period—Section 296 (11) and (12) of "The Municipal Act"	5 00
Approval of Bridge Construction By-law—Section 297 (2) (*e*) of "The Municipal Act"	5 00
Approval of By-law changing the rate of interest on debentures—Section 300 of "The Municipal Act"	5 00
Repeal of By-law as to amount not required—Section 301 (2) of "The Municipal Act"	5 00
Approval of further debt and levies where tax rate too high—Section 306 (2) of "The Municipal Act"	5 00
Approval of Sinking Fund Investment By-law—Section 317 of "The Municipal Act"	5 00
Approval of Municipal Fuel By-law—Section 397 (38) of "The Municipal Act"	5 00
Approval of laying out of highway less than 66 feet in width—Section 490 of "The Municipal Act"	5 00
Approval of By-law abandoning part of local improvement work—Section 18 of "The Local Improvement Act"	5 00
Approval of plan of land subdivision	5 00
Approval of railway company's public by-laws and rules	2 00
Approval of railway company's tolls and tariffs	2 00
Approval of railway company's examiner of motormen	1 00

On Orders not included in the above list, such sums as the Board may order or direct.

TARIFF OF FEES—Continued

TARIFF OF FEES PAYABLE IN LAW STAMPS IN PROCEEDINGS UNDER "THE TELEPHONE ACT"
ON ORDER

Authorizing the passing of a By-law extending the period for repayment of debentures to cover the cost of telephone system established pursuant to Section 19, beyond 10 years; under Section 26	$10 00
Authorizing the extension of a telephone system established pursuant to Section 19, into unorganized townships; under Section 18	5 00
Approving a Municipal By-law providing for the establishment or extension of telephone system; under Section 19	5 00
Extending the period within which Debenture By-law to cover cost of establishing a telephone system pursuant to Section 19 may be passed; under Section 25	5 00
Authorizing a municipal council to pass a By-law for reconstruction, etc.; under Section 27	5 00
Authorizing a municipal council to pass a By-law for the issue of debentures for furnishing service to persons not being assessed landowners; under Section 28	5 00
Authorizing the passing of a By-law providing for the issue of new debentures to provide for the paymen of a portion of the principal of the original debentures falling due in any year; under Section 30	5 00
Approving the purchase of telephone systems; under Sections 31 and 102	5 00
Approving connecting agreement with The Bell Telephone Company of Canada, Limited; under Section 97	5 00
Authorizing a company to expend a portion of its depreciation reserve in new construction, etc.; under Section 110	5 00
Authorizing a company to issue additional stock or bonds; under Section 111	5 00
Authorizing the removal of signatures from a petition praying for the establishment of a telephone system pursuant to Section 19; under Section 12	2 00
Granting the use of highways in unorganized townships; under Section 84	2 00
Approving the By-laws of a telephone company; under Section 88	2 00
Approving connecting agreement between telephone systems within the jurisdiction of Ontario; under Section 97	2 00
Approving regulations to prevent the misuse of system by subscribers; under Section 112	2 00
Approving Municipal By-law granting the use of highways; under Section 80	1 00

On any Order not included in the above list, such sums as the Board may order or direct.

In contentious matters requiring a hearing, $15.00 for each day or fraction thereof over one half-day, and $10.00 for each half-day or less occupied in connection with the hearing, and $1.00 on each original subpoena.

Where inquiry is made by the Board's expert, $10.00 for each day or fraction thereof over one-half day, and $5.00 for each half-day or less occupied in connection with such inquiry.

For copy of any document, 10 cents for each 100 words, and 50 cents for each certificate.

THE FOLLOWING GIVES A BRIEF SUMMARY OF THE EXTENSIONS AND IMPROVEMENTS MADE TO THE RAILWAYS UNDER PROVINCIAL JURISDICTION DURING THE YEAR 1927

BUFFALO AND FORT ERIE FERRY AND RAILWAY COMPANY

It is reported by this company that during the year ending December 31st, 1927, they did not make any extensions to track.

During the same period the company also reports that they did not make any expenditure on track improvements, overhead structure, rolling stock, buildings, machinery, etc.

CORNWALL STREET RAILWAY, LIGHT AND POWER COMPANY, LIMITED

During the year ending December 31st, 1927, this company report that they did not make any extensions to track.

They report, however, during the same period a total expenditure on track improvements, overhead structure, rolling stock, buildings, machinery, etc., of $42,380.02.

FORT WILLIAM ELECTRIC RAILWAY

It is reported by this railway company that they did not make any extensions to track during the year ending 31st December, 1927.

It is reported, however, that during the same period they made a total expenditure on track improvements, overhead structure, rolling stock, buildings, machinery, etc., of $55,013.07.

Guelph Radial Railway

The Hydro-Electric Power Commission of Ontario report that during the period December 31st, 1926, to December 31st, 1927, there was no extension made to the track of this railway.

They also report that during the same period there was no expenditure made on track improvements, overhead structure, rolling stock, buildings, machinery, etc.

The Hamilton Street Railway Company

This company report that during the year ending December 31st, 1927, they did not make any extensions to track.

They report during the same period an expenditure on track improvements, overhead structure, rolling stock, buildings, machinery, etc., of $1,402,754.15.

The Hamilton and Dundas Street Railway Company

It is reported that during the year ending December 31st, 1927, there were no extensions to track, and no expenditure on track improvements, etc., as the railway is not now being operated.

The Hamilton, Grimsby and Beamsville Railway Company, Limited

It is reported that during the year ending 31st December, 1927, this company did not make any extensions to track, and it is reported that they did not make any expenditure on track improvements, overhead structure, rolling stock, buildings, machinery, etc.

The Hamilton and Barton Incline Railway Company

This company report that during the year ending 31st December, 1927, they did not make any extensions to track.

They also report that during the same period they made a total expenditure on track improvements, overhead structure, rolling stock, buildings, machinery, etc., of $8,000.00.

The Huntsville and Lake of Bays Railway Company

During the year ending December 31st, 1927, this company report that they did not make any extensions to track.

They also report that during the same period they made a total expenditure on track improvements, overhead structure, rolling stock, buildings, machinery, etc., of $862.11.

Hydro-Electric Radial Railway (Essex Division)
(Sandwich, Windsor and Amherstburg Railway)

During the year ending December 31st, 1927, it is reported that there was an expenditure of $26,064.00 on track extension of 2.21 miles commenced last year.

It is also reported that during the same period there was a total expenditure made on track improvements, overhead structure, rolling stock, buildings, machinery, etc., of $236,864.00.

The International Railway Company (Niagara Falls Park and River Division)

During the year ending 31st December, 1927, this company report that they did not make any extensions to track.

They also report that during the same period they did not make any expenditure on track improvements, overhead structure, rolling stock, buildings, machinery, etc.

The International Transit Company

It is reported by this company that during the year December 31st, 1926, to December 31st, 1927, they did not make any extensions to track.

It is also reported that during the same period they did not make any expenditure on track improvements, overhead structure, rolling stock, buildings, etc., other than $2,500.00 on a second-hand one-man safety car.

Kingston, Portsmouth and Cataraqui Electric Railway Company

It is reported by this company that they did not make any extensions to track during the year ending 31st December, 1927.

It is also reported that during the same period they did not make any expenditure on track improvements, overhead structure, rolling stock, buildings, machinery, etc., other than for repairs.

Kitchener-Waterloo Street Railway

The Public Utilities Commission of Kitchener report that during the year ending 31st December, 1927, they did not make any extensions to the track of the above railway.

They report, however, a total expenditure on track improvements, overhead structure, rolling stock, buildings, machinery, etc., of $866.75. (Included in this is what was formerly known as the Kitchener-Bridgeport Street Railway.)

Lake Huron and Northern Ontario Railway

It is reported that during the year ending 31st December, 1927, this company did not make any extensions to track. It is also reported that during the same period they did not make any expenditure on track improvements, overhead structure, rolling stock, buildings, machinery, etc.

The London Street Railway Company

During the year ending December 31st, 1927, this company report that they did not make any extensions to track.

However, they report that during the same period they made an expenditure on track improvements, overhead structure, rolling stock, buildings, machinery, etc., of $67,223.78.

The Midland Simcoe Railway Company

During the year ending 31st December, 1927, it is reported that this railway company took up two miles and replaced tracks on three miles of sidings and main line.

It is also reported that during the same period they made a total expenditure on track improvements, overhead structure, rolling stock, buildings, machinery, etc., of $60,000.00.

Mount McKay and Kakabeka Falls Railway Company

It is reported by this company that from December 31st, 1926, to December 31st, 1927, they did not make any extensions to track.

It is also reported that during the same period they did not make any expenditure on track improvements, overhead structure, rolling stock, buildings, machinery, etc.

This road is leased and operated by the City of Fort William.

Niagara Peninsular Railway

During the period December 31st, 1926, to December 31st, 1927, it is reported that this company did not make any track extensions, nor did they make any expenditure on track improvements, overhead structure, rolling stock, buildings, etc., during the same period.

The Peterborough Radial Railway

The Hydro-Electric Power Commission of Ontario report that the above railway is not now in use, operations having been discontinued on the 1st of April, 1927.

The Port Arthur Municipal Railway

The Port Arthur Public Utilities Commission report that during the year ending 31st December, 1927, they did not make any extensions to the track of this railway.

The Commission reports, however, that during the same period they made a total expenditure on track improvements, overhead structure, rolling stock, buildings, machinery, etc., of $16,869.54.

Sarnia Street Railway Company, Limited

During the year December 31st, 1926, to December 31st, 1927, this company report that they did not make any extensions to track.

However, during the same period they report a total expenditure on track improvements, overhead structure, rolling stock, buildings, machinery, etc., of $8,001.56.

Sudbury, Copper Cliff Suburban Electric Railway

It is reported that during the year ending December 31st, 1927, this company did not make any extensions to the track of the railway.

It is also reported that during the same period they did not make any expenditure on track mprovements, overhead structure, rolling stock, machinery, buildings, etc.

Temiskaming and Northern Ontario Railway

During the year ending 31st December, 1927, it is reported by The Temiskaming and Northern Ontario Railway Commission that they have extended and are extending the tracks of the above railway 54.5 miles, at a cost of $1,242,129.92.

They also report that during the same period they made a total expenditure on track improvements, overhead structure, rolling stock, buildings, machinery, etc., of $412,451.94.

The Thurlow Railway Company

During the year December 31st, 1926, to December 31st, 1927, this company report that they did not make any expenditure on track improvements, overhead structure, rolling stock, buildings, machinery, etc.

However, during the same period they report an extension to track of 1.9 miles.

The Toronto Transportation Commission

It is reported by this commission that during the year ending December 31st, 1927, they made an extension to track of 3.105 miles at a cost of $295,350.38.

They also report that during the same period they made a total expenditure on track improvements, overhead structure, rolling stock, buildings, machinery, etc., of $1,705,000.00.

The Toronto and York Radial Railways

It is reported by The Toronto Transportation Commission, now operating the above railways, that during the year ending December 31st, 1927, they made an extension to track of 1.709 miles at a cost of $21,602.53.

They also report a total expenditure on track improvements, overhead structure, rolling stock, buildings, machinery, etc., during the same period, of $65,792.92.

The Township of York and Weston Railways

It is reported by The Toronto Transportation Commission, now operating the above railways, that during the year ending 31st December, 1927, they did not make any extension to track.

They also report that during the same period they did not make any expenditure on track improvements, overhead structure, rolling stock, buildings, machinery, etc.

The Wentworth Incline Railway, Limited

During the year December 31st, 1926, to December 31st, 1927, it is reported that this company did not make any extensions to the track of the railway.

It is also reported that during the same period they did not make any expenditure on track improvements, overhead structure, rolling stock, buildings, machinery, etc.

ELECTRIC, STEAM AND INCLINE RAILWAYS UNDER PROVINCIAL JURISDICTION, YEAR ENDING 31st DECEMBER, 1927.

No.	Name of Railway	Length of road first main track	Length of road second main track	Total main track	Length of sidings and turnouts	Total computed as single track	Length under construction	No. Power Houses		Remarks
								Steam	Water	
		miles	miles	miles	miles	miles	miles			
*1	Buffalo & Fort Erie Ferry & Railway Company	2.71	.....	2.71	.89	3.60	.....	.....	.....	.....
2	Cornwall Street Railway, Light and Power Company, Ltd.	4.	.....	4.	2.	6.	.....	.....	1	.....
3	Fort William Municipal Ry.	4.935	19.695	24.630	.800	25.430	.....	.....	.....	Power purchased from the Hydro-Electric Power Commission of Fort William.
†4	Guelph Radial	8.49	.....	8.49	1.56	10.05	.....	.....	.....	Power purchased from Board of Light and Heat Commission of Guelph.
5	Hamilton Street	18.	16.3	34.3	.....	34.3	.....	.....	.....	Power purchased from the Hamilton Cataract Power, Light & Traction Company, Ltd.
6	Hamilton and Dundas	5.85	.20	6.05	1.60	7.65	.....	.....	.....	This railway is not at present being operated.
7	Hamilton, Grimsby & Beamsville Electric	22.6	.....	22.6	3.6	26.2	.....	.....	.....	Power purchased from the Hamilton Cataract Power, Light & Traction Co., Ltd., substations at Grimsby and Stoney Creek.
*8	Hamilton & Barton (Incline)	.12	.12	.24	.....	.24	.....	1	.....	.....
*9	Huntsville and Lake of Bays	1.45	.....	1.45	.31	1.76	.....	.....	.....	.....
†10	Hydro-Electric Radials (Essex Division) S.W. & A. Ry.	41.032	12.050	53.082	3.787	56.869	.....	.....	.....	Power purchased from Hydro-Electric Power Commission of Ontario.
11	International Rly. (Niagara Falls Park & River Division)	11.914	11.202	23.116	1.359	24.475	.....	.....	1	.....
12	International Transit	3.80	1.17	4.97	.09	5.06	.....	.....	.....	Power purchased from the Great Lakes Power Co., Ltd.
13	Kingston, Portsmouth & Cataraqui Electric	6.	2.	8.	.....	8.	.....	.....	.....	Power purchased from the City of Kingston.
14	Kitchener-Waterloo Street Ry.	6.55	2.86	9.41	.94	10.35	.....	1	.....	Power purchased from the Hydro-Electric Power Commission of Ontario.

*15	Lake Huron and Northern Ontario Railway	16.	.....	16.	1.	17.	.....	.....	.....	Not in operation at present.
16	London Street Railway	26.73	7.64	34.37	.98	35.35	.....	.....	.....	Power purchased from the Hydro-Electric Power Commission of Ontario.
*17	Midland Simcoe Railway Co.	1.	.....	1.	2.	3.	.....	.....	.....	.....
18	Mount McKay and Kakabeka Falls	5.	.....	5.	1.50	6.50	.....	.....	.....	Line leased and operated by the City of Fort William.
*19	Niagara Peninsular	3.325	.....	3.325	2.115	5.440	.....	.....	.....	.....
20	Peterborough Radial Ry	.....	.....	.....	.....	.....	.....	.....	.....	Operation discontinued April 1st, 1927.
21	Port Arthur Municipal Ry.	13.43	6.10	19.53	1.04	20.57	.....	.....	.....	Power purchased from Hydro-Electric Power Commission of Ontario through Port Arthur Public Utilities Commission.
22	Sarnia Street Ry. Co., Ltd.	4.50	4.50	9	.25	9.25	.....	.....	.....	One Hydro-Electric Power Station. Power purchased from Hydro-Electric Power System of Sarnia.
23	Sudbury-Copper Cliff Suburban Electric	7.9	.....	7.9	.03	8.2	.....	.....	.....	Power purchased from Wahnapitae Power Company.
*24	Temiskaming & Northern Ontario Railway	388.5	1.7	390.2	130.99	521.19	54.5	1	.....	Steam power house at North Bay. Power purchased from Hydro-Electric Power Comm., Northern Ontario Light & Power Co., Porcupine Power & Telephone Co., and Public Utilities Commission, Town of Cochrane.
*25	Thurlow Railway	2.671	.....	2.671	4.666	7.337	.....	.....	.....	.....
26	Toronto Transportation Commission	103.741	95.624	199.365	30.226	229.591	.....	.....	.....	Power purchased from the Toronto Hydro-Electric System.
‡27	Toronto and York Radial Rys.	65.425	1.315	66.740	14.154	80.894	.....	.....	.....	Power purchased from the Hydro-Electric Power Commission of Ontario.
‡28	Township of York and Weston Railways	9.228	6.002	15.230	.228	15.458	.....	.....	.....	Power purchased from the Toronto Transportation Commission.

See notes.

ELECTRIC, STEAM AND INCLINE RAILWAYS UNDER PROVINCIAL JURISDICTION, YEAR ENDING 31ST DECEMBER, 1927—Con.

No.	Name of Railway	Length of road first main track	Length of road second main track	Total main track	Length of sidings and turnouts	Total computed as single track	Length under construction	No. Power Houses		Remarks
								Steam	Water	
§29	Wentworth Incline Ry., Ltd..	miles .14	miles .14	miles .28	miles	miles .28	miles	.....	.....	Power purchased from the Hamilton Hydro-Electric System. One electric power house, Mountain Top, Hamilton.
	Total.....	785.041	188.618	973.659	206.115	1,180.044	54.5	3	2	

*Steam railways.
§Formerly Hamilton Mountain Park Company, Ltd.
†Operated by Hydro-Electric Power Commission of Ontario.
‡Operated by The Toronto Transportation Commission, the Toronto and York Radial Railways having been taken over on January 12th, 1927.

TABULATED SUMMARY OF ACCIDENT REPORTS RECEIVED IN 1927

Passengers		Employees		Travellers on Highway		Travellers at Crossing		Trespassers		Total	
Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured
1	617	1	2	18	142	.....	.....	.....	.....	20	761

TORONTO, 1927

Summary by months of all accidents on lines of the Toronto Transportation Commission. From January 1st to December 31st, 1927.

	January	February	March	April	May	June	July	August	September	October	November	December	Totals
Collisions with cars	Nil	2	1	3	2	1	1	1	Nil	Nil	Nil	Nil	11
Collisions with autos	319	343	235	237	312	388	247	311	313	277	410	447	3,839
Collisions with motorcycles and bicycles	1	2	5	5	3	7	4	7	2	7	10	1	54
Collisions with wagons	14	16	9	3	6	11	9	5	7	8	19	11	118
Boarding cars	4	5	10	11	6	4	7	7	8	4	12	9	87
Alighting from cars	11	14	7	16	18	20	13	21	12	14	17	14	177
Falling within cars	47	62	30	13	17	21	15	20	19	16	28	24	312
Derailment of cars	Nil	2	Nil	Nil	1	Nil	Nil	Nil	Nil	Nil	Nil	Nil	3
Miscellaneous	24	28	27	21	27	32	21	30	34	24	37	35	340
Total all accidents	420	474	324	309	392	484	317	402	395	350	533	541	4,941
Personal injuries, all degrees:													
To passengers	53	84	47	36	50	46	32	52	51	35	44	49	579
To others	5	9	7	11	8	7	9	8	6	8	17	8	103
Total	58	93	54	47	58	53	41	60	57	43	61	57	682
Fatal accidents:													
To passengers	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
To others	3	2	Nil	1	Nil	1	Nil	Nil	1	1	Nil	1	10
Total	3	2	Nil	1	Nil	1	Nil	Nil	1	1	Nil	1	10

HAMILTON, 1927

Accidents on Hamilton Street Railway and Hamilton, Grimsby and Beamsville Electric Railway Lines.

From January 1st to December 31st, 1927.

	January	February	March	April	May	June	July	August	September	October	November	December	Totals
Collisions with cars	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Collisions with autos	36	40	29	37	51	59	57	39	49	34	57	53	541
Collisions with motorcycles and bicycles	Nil	Nil	Nil	Nil	1	1	Nil	1	Nil	Nil	1	Nil	4
Collisions with wagons	1	2	Nil	Nil	1	1	Nil	1	Nil	Nil	Nil	3	9
Boarding cars	Nil	1	1	Nil	Nil	1	1	Nil	Nil	Nil	Nil	2	6
Alighting from cars	1	1	Nil	5	3	1	1	Nil	Nil	2	1	1	16
Derailment of cars	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Miscellaneous	1	Nil	Nil	1	Nil	1	2	3	1	Nil	3	2	14
Total all accidents	39	44	30	43	56	64	61	44	50	36	62	61	590
Personal injuries, all degrees:													
To passengers	1	2	1	5	3	2	3	Nil	Nil	2	1	3	23
To others	1	Nil	Nil	1	Nil	1	2	3	2	1	2	2	15
Total	2	2	1	6	3	3	5	3	2	3	3	5	38
Fatal accidents:													
To passengers	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
To others	Nil	Nil	Nil	Nil	Nil	Nil	1	Nil	Nil	Nil	1	Nil	2
Total	Nil	Nil	Nil	Nil	Nil	Nil	1	Nil	Nil	Nil	1	Nil	2

LONDON, 1927

Accidents on London Street Railway.

From January 1st to December 31st, 1927.

	January	February	March	April	May	June	July	August	September	October	November	December	Totals.
Collisions with cars	Nil	Nil	Nil	Nil	Nil	Nil	Nil	1	1	Nil	2	2	6
Collisions with autos	30	38	40	24	54	47	28	38	43	31	49	46	468
Collisions with motorcycles and bicycles	Nil	Nil	Nil	Nil	1	2	Nil	1	1	1	1	Nil	7
Collisions with wagons	7	Nil	2	Nil	3	1	1	Nil	1	1	Nil	Nil	16
Boarding cars	3	1	Nil	1	1	Nil	Nil	2	3	2	1	1	15
Alighting from cars	Nil	3	3	3	2	4	6	2	1	2	2	3	31
Derailment of cars	Nil	Nil	1	Nil	Nil	Nil	1	Nil	Nil	Nil	Nil	Nil	2
Miscellaneous	1	3	5	2	2	5	3	2	3	2	3	4	35
Total	41	45	51	30	63	59	39	46	53	39	58	56	580
Personal injuries, all degrees:													
To passengers	3	2	3	3	1	3	8	5	3	2	6	3	42
To others	Nil	2	1	Nil	2	2	1	1	3	3	3	2	20
Total	3	4	4	3	3	5	9	6	6	5	9	5	62
Fatal accidents:													
To passengers	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
To others	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Total	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

Index to Railway Legislation

(List No. 2.)

The following Index has been made with the object of continuing in chronological order all the legislation passed by the Dominion and Provincial Governments since 1867, affecting railways situated wholly or partially within the Province of Ontario.

"List No. 2" was commenced on page 272 of our Ninth Annual Report (1914), and is continued on page 131 and following pages of our Annual Report for 1924, and on pages 162, 1925, and 146, 1926, and in the following list up to and inclusive of 1927.

	Chap.	Year
Algoma Central and Hudson Bay Railway Company:		
Dominion Statute	78	1927
Act respecting.		
Canadian National Railways:		
Dominion Statute	14	1927
Act respecting construction of a line between Pilkington and Niagara Junction in the Province of Ontario.		
Ontario Statute	138	1927
See Act respecting East York Leaside Viaduct.		
Ontario Statute	126	1927
See Schedule "A" paragraph (4).		
See City of Sarnia Act respecting.		
Canadian Pacific Railway:		
Ontario Statute	138	1927
See Act respecting East York-Leaside Viaduct.		
Canadian Transit Company:		
Dominion Statute	81	1927
Act respecting.		
Detroit and Windsor Subway Company:		
Dominion Statute	83	1927
Act to incorporate.		
Essex Terminal Railway Company:		
Dominion Statute	84	1927
Act respecting.		
Hamilton Street Railway Company:		
Ontario Statute	140	1927
Act respecting.		
Hydro-Electric Railway Act:		
Ontario Statute	57	1927
Act to amend.		
Mattagami Railway Company:		
Ontario Statute	141	1927
Act to Incorporate.		
Ottawa Electric Railway Company:		
Ontario Statute	119	1927
See Act respecting City of Ottawa.		
Temiskaming and Northern Ontario Railway:		
Ontario Statute	16	1927
Act respecting.		
See Section 27 and others re Nipissing Railway.		
Toronto Radial Railways:		
Ontario Statute	58	1927
Act respecting.		
Toronto Transportation Commission:		
Ontario Statute	134	1927
See an Act respecting City of Toronto.		

FORMS

FORM THAT MAY BE USED IN CONNECTION WITH THE EXAMINATION OF MOTORMEN

Name of City or Town.

.....192 .

Name of Railway

This is to certify that, acting under The Railway Act, 1927, R.S.O., chapter 224, section 265, I have fully examined the.....who is.....years of age and.....feet.....inches high, weighs.....lbs., complexion....., as to his fitness as a motorman, that the said..... .....is of steady habits, and is in physical ability, intelligence and general knowledge of, and experience in, this work qualified to act as motorman on any electric motor car of said Company.

I have been duly appointed an examiner under the said Act, my appointment being dated .....

Name.....
Examiner.

FORM TO BE USED BY COMPANIES IN REPORTING ACCIDENTS

Accidents: Regulations Under and in Pursuance of Sections 275 and 276 of "The Railway Act, 1927." R.S.O., Chapter 224.

Accidents.—Every company upon the happening of an accident shall give to the Ontario Railway and Municipal Board notice thereof in writing by delivering the same at the office of the Board in the City of Toronto or by mailing it, postage prepaid, in a registered letter addressed to the Board.

Such notice shall contain a statement signed by a duly authorized officer of such company, setting forth the information and particulars hereinafter mentioned.

Such statement shall be divided into paragraphs, each of which shall include and refer to one (or one group) only of the numbered particulars hereinafter mentioned, and the paragraph referring to each respective numbered particular shall bear the number corresponding to the number hereinafter given for each such particular.

The numbers of paragraphs and the particulars to which each shall refer as aforesaid, are as follows:—

1. Name or names of company or companies concerned in accident.
2. Numbers of train, engine, car or motor.
3. Date and time of accident.
4. Nature of accident.
5. Exact location.
6. Name in full, address and legal addition of each person injured or killed.
7. Age.
8. Married or single.
9. Passenger, employee or other.
10. If employee, length and nature of service with dates and periods of different occupations (if more than one).
11. If employee, character, experience, skill and fitness with respect to occupation at time of accident.
12. How engaged at time of accident, and how long on duty.
13. Cause of accident, how same occurred, with full particulars and details, and diagram if required.
14. Persons in charge, with full names, addresses and the particulars referred to in paragraphs 10, 11 and 12.
15. Result to person and particulars of injury.
16. Result to property, including amount of damage.
17. Names and addresses of all persons present at, or eye-witnesses of, the accident.
18. What investigation (if any), and result of same.
19. Verdict (if any).

The Board reserves the right to require such further and other details, particulars, maps, plans, profiles, documents, models and information or illustration of any kind as to the nature of the accident and a full understanding thereof may suggest or require.

In pursuance of sections 275 and 276 of said Act, the Board declares that all such information so given in pursuance of this regulation shall be privileged.

Signature of Officer.

N.B.—Give name of officer who fills out this report.

REGULATIONS

REGULATION AS TO HEIGHT OF CAR STEPS

Under and in pursuance of a certain order of the Board bearing date the 2nd day of June, A.D. 1909, The Ontario Railway and Municipal Board made the following regulations:

The steps on all cars hereafter constructed and used by The Toronto Railway Company and all other street and electric railways under the jurisdiction of this Board shall have steps conforming to the following regulations:

On closed single truck cars the height of the first step above the ground shall not be less than twelve nor more than fifteen inches.

On closed double truck cars the height of the first step above the ground shall not be less than fourteen nor more than sixteen inches.

On open single truck cars the height of the first step above the ground shall be not less than twelve nor more than fifteen inches, and the distance between the first and second steps and the second step and the floor of the car shall measure twelve inches and nine inches respectively.

On open double truck cars, the height of the first step above the ground shall be not less than fourteen nor more than sixteen inches, and the distance between the first and second steps and the second step and the floor of the car shall measure twelve inches and fourteen inches respectively.

REGULATION RE DRINKING WATER ON PASSENGER CARS

Every Electric Railway Company in Ontario, subject to the jurisdiction of the Board, shall provide in each passenger car which runs 20 miles or more, a suitable receptacle for water with paper cups attached upon or near such receptacle, and shall keep such receptacle, while the car is in use, constantly supplied with cool drinking water for the use of passengers and the conductor and motorman in charge of such car.

This regulation shall not apply to street railways in towns or cities.

(Sgd.) C. R. McKeown,
Chairman.

(Sgd.) A. B. Ingram,
Vice-Chairman.

(Sgd.) J. A. Ellis,
Commissioner.

Dated at Toronto, this 10th day of April, A.D. 1928.

CANADIAN NATIONAL SAFETY LEAGUE

ONTARIO SAFETY LEAGUE, 1927

The Ontario Railway and Municipal Board is of the opinion that it should give its share of publicity in its Annual Report to some of the work done by these two Safety Leagues, as their success in preventing accidents largely depends upon the amount of publicity given to their energetic work.

The history of nine years—the life of the Canadian National Safety League, and fourteen years of safety work by the Ontario Safety League are reviewed in their yearly report for 1927, first presented at the annual luncheon meeting, held in Hamilton at the Royal Connaught Hotel, on Wednesday, February 15th, at which two hundred and thirteen sat down.

At the invitation of the Hamilton Chamber of Commerce, these meetings were held this year in Hamilton. The greatest interest was shown by the attendance of local safety enthusiasts, and representatives of a number of outside locations, including a visitor from far away Kremlin, Moscow.

The speaker was Mr. Frank M. Morton, resident manager of the International Harvester Company, and president of the Hamilton Chamber of Commerce. Mr. Morton gave a very inspiring address on "The Elimination of Accidents—It's Everybody's Job."

Among other distinguished guests and prominent in railway work, there were present: The Honourable H. A. McKeown, K.C., Chairman, Dominion Board of Railway Commissioners; Mr. C. R. McKeown, K.C., Chairman, and Mr. A. B. Ingram, Vice-Chairman, of the Ontario Railway and Municipal Board; Mr. H. T. Malcolmson, Mr. G. C. Martin, Mr. A. I. Coombes, Mr. H. C. McKellar, Mr. W. J. Warnick and Mr. W. J. Orr, of the Toronto, Hamilton & Buffalo Railway; Mr. W. R. Robertson, General Superintendent of the Hydro-Electric Railways; Mr. F. B. Griffith and Mr. W. E. Goring, of the Dominion Power & Transmission Company.

Dr. James L. Hughes, the first President of the Ontario Safety League, was present.

It was a matter of extreme regret that on account of a slight indisposition, Major-General Sir John M. Gibson, K.C.M.G., President of both the Canadian National Safety League and the Ontario Safety League, could not preside. The meeting, however, was ably presided over by Mr. Arthur Hewitt, General Manager of the Consumers' Gas Co. of Toronto, and an executive member of the Canadian National Safety League.

The provincial leagues, members of the parent organization—the Canadian National Safety League, are as follow:

Ontario Safety League,
Province of Quebec Safety League,
Maritimes Safety League,
Manitoba Safety League, and our last baby,
The British Columbia Safety League.

Ontario Safety League

Nineteen twenty-seven completed the fourteenth year of work done by the Ontario Safety League. The year has marked a decided advance in the scope of our safety campaign.

Safety work among our carefree children was featured on a scale never before attempted. Before the intensive traffic and aquatic seasons, we communicated with the Boards of Education and Separate School Boards in some seventy-four cities, towns and villages throughout the Province, and received their authority to give safety talks, demonstrations of resuscitation from apparent death by drowning, from electric shock and gaseous poisoning; to show motion pictures and lantern slides, and distribute safety buttons. Where possible, the chiefs of police in the different locations furnished us with a local speaker, generally a traffic officer who talked to the children on traffic and water hazards and was able to interest them especially on account of his familiarity with local conditions. This tended to create a bond of friendship between the school children and police officers. The work was started in March and completed in June. During that time seventy-four provincial cities, towns and villages were visited, where our lecturer gave 330 safety talks to over 100,000 children. Our standard motion pictures were shown in the theatres of towns visited, wherever possible, and we estimate they were viewed by about 75,000 people. Publicity was secured in some fifty newspapers and approximately 4,000 miles were travelled on this work alone.

In addition to the above, safety talks, etc., were given upon request to home and school clubs, community clubs, daily Bible vacation schools, summer camps, church organizations, juvenile lodges and clubs, etc., etc. We availed ourselves of every opportunity to put the message across to our young people.

In spite of an increase of 124 fatalities during 1927 from the automotive hazard over 1926, and a total increase of ninety-seven fatalities from thirty-six different hazards, there were throughout the Province *thirteen less* children (under sixteen years of age) killed than in 1926. As to getting results, this will not only appeal to parents, adults and educationists, but to all those interested in the wonderful work of accident prevention.

Applications from school teachers and principals for safety patrol instructions and badges lead us to believe that the patrol system is being regarded as a means to be more generally adopted in the future for the prevention of traffic accidents to the children and as a means of doing away with other hazardous conditions.

Letter to Parents—192,500 copies were printed and distributed to school children who took them home to their parents.

During September, a Safety Show was staged for the Broadview Y.M.C.A. Boys' Fall Fair. At this fair the Optometrical Association conducted vision tests for all applicants free of charge. Safety devices, safety bulletins, motion pictures, and photographs of interest were shown, and a playlet was put on entitled "Safety an Educational Necessity," in which first aid and resuscitation were featured. The attendance at this fair was over 10,000.

As in former years, the League conducted cash prize contests for the school children of the Province—the Essay Contest in the spring, and the Drawing Contest in the fall. The large increase in the entries received last year shows how popular these contests have become. This is a splendid means of putting the safety idea across to our young people.

Our Industrial Bulletin Service has proved to be of great value to both the employer and employee. Special industrial hazards are covered by this service, as well as those of a general nature. Having the same members remain with us from year to year, with new additions to the fold, not only speaks well for the efficiency of this branch of our campaign, but is most encouraging and gratifying.

Our Electric Railway members, as in former years, were supplied with bulletins and other publications applicable to their needs, which were posted in car houses, shops and railway stations. There is no doubt that these publications were seen and read by thousands and reached a class of the public not served by any other branch of accident prevention.

Membership in the Safe Drivers' Club was increased during the year and received the endorsation and co-operation of the Provincial Highways Departments and the chiefs of police in the cities, towns and villages throughout the Province. Traffic infraction reports from the Canadian Pacific and Canadian National Railways were also handled by this Department.

Five hundred thousand "Letters" to motorists were printed and distributed with each pair of markers for 1928, through the courtesy of the Ontario Department of Public Highways.

The League was represented by the General Manager on the Highway Safety Committee, which committee, under the Chairmanship of the Honourable George S. Henry, Minister of Public Works and Highways, put on a short campaign to stay what might be called an epidemic of motor accidents prevalent during the fall of the year. Splendid work was accomplished by this committee.

In conjunction with the Ontario Social Hygiene Council Health Exhibit held during September, the League was invited to put on a Safety Show. It is estimated that over 15,000 viewed the exhibits and saw our show.

Province of Quebec Safety League

The Province of Quebec Safety League made a splendid showing for the past year. Some three hundred and fifty industrial concerns are members of their organization, and their own monthly safety magazine, although in its infancy, has a paid-up circulation of some forty thousand copies monthly. They do considerable work in the schools, and their organization is doing good work towards combating accidents and fires.

Maritimes Safety League

The Maritimes Safety League has been "carrying on" covering the Provinces of New Brunswick, Nova Scotia and Prince Edward Island. They conducted a special school campaign in Moncton and Halifax during the year. Their activities, assisted by several Boy Scouts, consisted of nstruction in artificial respiration; how to bandage; how to treat accidents where arteries are seviered, and were part of the school campaign. Safety motion pictures were shown and safety buttons distributed to the school children.

Manitoba Safety League

In Manitoba, the prospects seem encouraging for permanent safety work there backed by the Provincial Government. Besides the work being carried on, relative to the prevention of fires and industrial accidents by Mr. E. McGrath, the very able Secretary of the Manitoba Bureau of Labour and Fire Commissioner, members of the Provincial Government have under consideration the appointment of a permanent safety committee which will probably be financed largely by the Government and the Manitoba Motor League. We congratulate this committee and offer them every co-operation.

British Columbia Safety League

The secretary visited British Columbia last year and organized, with head office at Vancouver, a British Columbia Branch of the Canadian National Safety League.

In June an office was opened at 1703 Bekins Building, and the office work was thoroughly organized and a system of campaign procedure, accounting, etc., installed similar to that used so successfully for so many years by the Ontario Safety League.

Since then the British Columbia Branch have taken out a Provincial Charter under the name of the British Columbia Safety League, and a very able and efficient manager has been appointed in the person of Mr. Percy C. Abell. The prospects at present are most bright and promising for a successful Safety League in British Columbia.

1928 Safety Calendar

The Canadian National and Ontario Safety Leagues issued a joint calendar for 1928. It has been termed "the best yet." It was produced and made in Canada by Canadian workmen—an all-Canadian product, which merits its increased sales and distribution. There are twelve sheets to this calendar, one for each month, and the illustrations feature public safety, fires industrial hazards, safety in construction work, the level crossing hazard, camp life and forest conservation and school safety. Many letters of commendation have been received relative to this part of our safety campaign.

Executive Committee

As in the past, the executive committee of both the Canadian National and Ontario Safety Leagues have been the life of the leagues. They have given without stint and willingly of their best to promote the cause of safety.

The leagues acknowledge, with pleasure and gratitude, the support of the Dominion and Provincial Governments, the municipalities, the public utility companies and those who have given us financial aid and assistance. Little could be accomplished without them. We also acknowledge and tender our earnest appreciation to those who have assisted us and given us their hearty co-operation, which has enabled us to "carry on" successfully during the year.

Respectfully submitting the above for your consideration.

J. M. Gibson,
President.

J. F. H. Wyse,
General Manager

WENTWORTH INCLINE RAILWAY LIMITED
BALANCE SHEET AS AT DECEMBER 31ST, 1927

ASSETS

Current		$129,544 02	
Cash on hand	$286 63		
Balance in bank	120,788 40		
Conductors' Loan Account	50 00		
Accounts receivable	138 99		
Dominion Power & Transmission Co., Ltd.—Shares	8,280 00		
	$129,544 02		
Invested		89,012 40	
Railway property, dwelling house, power house, tracks, cars, equipment and land formerly occupied by theatre land	$126,909 22		
Land	31,078 25		
	$157,987 47		
Less reserve for depreciation	68,975 07		
	$89,012 40		

LIABILITIES

Current			$3,136 50
Accounts payable	$376 00		
Tickets outstanding	2,460 50		
Insurance—reserve	300 00		
	$3,136 50		
Shareholders			215,419 92
Capital stock	$27,800 00		
Special reserve	45,134 79		
Profit and loss account	142,485 13		
	$215,419 92		
		$218,556 42	$218,556 42

PROFIT AND LOSS ACCOUNT FOR YEAR ENDED 31ST DECEMBER, 1927

Earnings:			
Ticket sales—passengers, freight, etc			$42,461 74
Interest and dividends			3,592 98
Expenses		$31,536 71	
Fuel, power and light	$1,565 36		
General taxes, director's fees and salary	4,041 13		
Insurance	974 20		
Insurance claim	300 00		
Oil and waste	124 47		
Repairs	535 50		
Wages	17,650 60		
Depreciation	6,345 45		
	$31,536 71		
Net profit for period		14,518 01	
		$46,054 72	$46,054 72

PROFIT AND LOSS SUMMARY

Balance 1st January, 1927		$130,497 86
Net profit for year 1927		14,518 01
Income tax, 1926	$862 74	
Dividend	1,668 00	
Balance per balance sheet	142,485 13	
	$145,015 87	$145,015 87

THE HAMILTON AND BARTON INCLINE RAILWAY COMPANY—HAMILTON
BALANCE SHEET AS AT DECEMBER 31ST, 1927

ASSETS

Current		$3,384 07	
Cash on hand	$105 32		
Bank of Nova Scotia	1,862 97		
Current	$889 32		
Savings	973 65		
	$1,862 97		
Accounts receivable	133 10		
Conductors	50 00		
Inventories—Oil and waste, fuel and stores	774 29		
Dominion of Canada War Loan	.....		
Insurance prepaid	458 39		
	$3,384 07		
Invested		76,467 70	
Plant and equipment, roadbed, buildings, etc	$105,255 31		
Less reserve for depreciation	28,787 61		
	$76,467 70		

LIABILITIES

Current			$1,076 90
Accounts payable	$894 85		
Commutation tickets	182 05		
	$1,076 90		
Shareholders			78,774 87
Capital stock	$61,500 00		
Profit and loss	17,274 87		
	$78,774 87		
		$79,851 77	$79,851 77

PROFIT AND LOSS ACCOUNT FOR YEAR ENDED 31ST DECEMBER, 1927

Earnings			$24,114 87
Interest			449 41
Rent			240 00
Expenses		$25,719 07	
Clothing	$49 50		
Fuel (coal)	7,307 64		
General	290 04		
Insurance	666 40		
Oil and waste	86 73		
Printing and stationery	201 30		
Repairs	811 31		
Taxes and water rates	1,075 89		
Wages	10,322 00		
Depreciation	4,908 26		
	$25,719 07		
Loss for period			914 79
		$25,719 07	$25,719 07

PROFIT AND LOSS ACCOUNT

Balance forward 31st December, 1926		$21,939 26
Profit on sale of Dominion of Canada Bonds		490 40
Loss—Year 1927	$914 79	
Director's and auditor's fees	550 00	
Dividends paid in 1927	3,690 00	
Balance per balance sheet	17,274 87	
	$22,429 66	$22,429 66

ANALYSIS OF GROSS EARNINGS AND MISCELLANEOUS INCOME FOR YEAR ENDING DECEMBER 31ST, 1927

Name of Railway	From Passengers	From Mail	From Express Parcels and Newspapers	From Freight	From rental of track, buildings, and other property	From Advertising	From other miscellaneous sources	Total
	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
Buffalo & Fort Erie Ferry & Railway Co	9,646 86	.....	.....	.....	.....	.....	.....	9,646 86
Cornwall Street	52,949 84	1,647 84	.....	52,879 67	514 00	.....	570 78	108,562 13
Fort William	204,473 72	913 33	.....	4,333 00	238 00	818 04	2,851 08	213,627 17
Guelph Radial Railway	79,566 23	.....	.....	8,932 73	1,714 88	430 00	832 13	91,475 97
Hamilton Street	1,142,438 06	4,996 00	.....	.....	785 80	8,480 14	4,388 12	1,161,088 12
Hamilton and Dundas	.....	.....	.....	.....	618 16	.....	5,748 87	6,367 03
Hamilton, Grimsby and Beamsville	154,825 18	750 00	27,449 99	.....	2,064 02	.....	11,229 72	196,318 91
Hamilton & Barton Incline	See statement							
Huntsville & Lake of Bays	1,483 65	35 00	.....	2,845 85	.....	.....	56 75	4,421 25
Hydro-Electric Railways (Essex Division)	1,012,909 21	3,443 77	3,572 82	29,430 79	1,312 59	10,055 09	1,955 62	1,062,679 89
International Ry. Co. (Niagara Falls Park and River Division)	198,542 54	557 51	179 25	.....	433 40	979 76	1,707 58	202,400 04
International Transit	61,461 16	400 00	.....	.....	.....	510 00	220 62	62,591 78
Kingston, Portsmouth & Cataraqui	50,904 80	.....	.....	.....	1,688 26	.....	.....	52,593 06
Kitchener & Bridgeport Street Railway	122,279 98	3,915 50	280 65	.....	2,234 85	1,059 25	239 77	130,010 00
Kitchener & Waterloo								
Lake Huron & Northern Ontario	Not operating							
London Street	630,453 06	2,940 00	.....	.....	192 00	4,621 64	312 11	638,518 81
Midland & Simcoe	Not operating							
Mount McKay & Kakabeka Falls	.....	.....	.....	.....	4,160 00	.....	20,403 79	24,563 79
Niagara Peninsular	.....	.....	.....	40,225 00	.....	.....	.....	40,225 00
Port Arthur Civic	230,821 20	.....	.....	.....	111 71	870 54	22 34	231,825 79
Sarnia Street	54,007 42	2,824 00	2,479 40	11,434 09	700 00	450 00	4,124 49	76,019 40
Sudbury-Copper Cliff Suburban	37,193 76	.....	.....	491 63	6 00	.....	.....	37,691 39
Thurlow (steam)	.....	.....	.....	64,625 00	.....	.....	.....	64,625 00
Toronto & York Radial	544,253 00	6,638 49	880 31	84,317 60	11,256 27	4,833 10	3,584 69	655,763 46
Toronto Transportation Commission	12,208,757 44	.....	.....	.....	70,158 32	160,019 65	50,340 29	12,489,275 70
Township of York Railway	294,227 92	66 67	.....	.....	.....	.....	.....	.....
Wentworth Incline Railway	See statement	.....	.....	.....	.....	4,269 03	103 00	298,666 62

TABULATION OF CAR MILES RUN, PASSENGERS CARRIED, ACCIDENTS, ETC.

For Year Ending Decemeber 31st, 1927

Name of Railway	Length of track owned, miles	Length of switches and sidings owned, miles	Passenger car miles run	Passengers carried	Passengers carried per mile of main track operated	Accidents		Number of men employed	Passenger Cars			Other				Service Cars				Miscell.		Cost of railway construction equipment, land and buildings per mile of track owned
						Killed	Injured		Enclosed Cars	Open Cars	Trailers	Baggage and mail	Cattle and box	Platform	Coal and dump	Tool	Snow sweepers	Snow plows	Loading cranes	Locomotives	Ferry boats	
Buffalo & Fort Erie Ferry & Railway Co																						$ c.
Cornwall Street	4	2	232,972	1,124,147	281,036			30	14								2			2		56,676 39
Fort William	21.497	6.433	842,790	3,381,893	††		3	58	18	1	5						1	1				44,321 51
Guelph Radial Ry	8.490	1.560	328,257	1,472,281	173,413		6	32	8								1			1		42,806 65
Hamilton Street	34.3		3,130,921	22,008,613	59,624			430	88	2							4					117,844 74
Hamilton & Dundas	6.048	1.6																				13,619 67
Hamilton, Grimsby & Beamsville	22.6	3.6	255,491	833,486	2,535			65	8	2		4										16,247 43
Hamilton & Barton Incline	See	statement																				
Huntsville & Lake of Bays	1.438	.312	††	9,891					1	3		1		5								17,332 11
Hydro-Electric Railways (Essex Division)	53.082	3.787	2,993,435	16,603,430	257,489	6	103	276	80		6	2				2	1					90,135 29
International Railways (Niagara Falls Park & River Division)	22.851	1.314	319,909	1,075,358	44,501		32	40	14	20		2		2								63,846 77
International Transit	4.97	.09	221,092	1,228,334	419,441		1	18	14	1							1					123,697 47
Kingston, Portsmouth & Cataraqui	8		266,103	1,204,473	150,559		2	19	11	10			1			1	2					198,650 73
Kitchener & Bridgeport Street Ry	9.41	.94	333,165	2,970,590	315,685		1	33	14	2	1					1	2					49,389 34
Kitchener & Waterloo																						
Lake Huron & Northern Ontario (steam)	Not	operating																				
London Street	35.35		2,250,818	12,731,728			108															44,626 08
Midland & Simcoe	Not	operating																				
Mount McKay & Kakabeka Falls	5	1.5						10							10							42,655 44
Niagara Peninsular	3.325	2.115					1	7					1		6					4		12,011 56
Port Arthur Civic	19.53	1.04	717,303	3,752,669	192,149		4	54														30,813 91
Sarnia Street	8.25	1	205,694	828,099				30	10			1										28,829 17
Sudbury-Copper Cliff Suburban	7.9	1.600	103,013	429,956	54,425			12	4									1				33,802 36
Thurlow (steam)	2.671	4.666						27					3	2	33					4		11,759 02
Toronto Transportation Commission	30.226	229.591	27,316,600	189,984,549	††	10	1,314	††	714		258						28					196,526 08
Toronto Transportation Commission (Toronto & York Radial)	66.740	14.154	1,669,514	5,996,482	89,848		71	††	43			10						5		1		39,703 34
Toronto Transportation Commission (Township of York Railway)	15.230	.228	886,042	6,253,874	††		21	••	Equipment owned by Toronto Transportation Commission													
Wentworth Incline Ry	See Statement.																					

††Not reported.

••Operated by Toronto Transportation Commission employees.

TABULATION OF COMPARISON WITH PREVIOUS YEARS AS TO CAR MILES RUN, PASSENGERS CARRIED, ETC.
FOR YEAR ENDING DECEMBER 31ST, 1927

Name of Railway	Length of Track		Car Miles Run		Passengers Carried		Accidents				Net Earnings	
							Killed		Injured			
	Increase	Decrease	Increase	Decrease	Increase	Decrease	Increase	Decrease	Increase	Decrease	Increase	Decrease
											$ c.	$ c.
Buffalo & Fort Erie Ferry & Railway Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	7,781 48
Cornwall Street	.....	.25	.....	48,728	225,627	.....	.....	1	.....	.....	5,163 25	.....
Fort William	*		73,026	.....	373,989	.....	.....	1	.....	3	a11,923 94	.....
Guelph Radial Railway	*		38,158	.....	141,273	.....	.....	1	*		a237 17	.....
Hamilton Street	*		98,195	.....	1,385,328	.....	††		††		.....	99,554 35
Hamilton & Dundas	*		††		††		††		††		a6,184 42	.....
Hamilton, Grimsby & Beamsville	*		.....	83,536	30,734	.....	††		††		49,120 70	.....
Hamilton & Barton Incline	See statement											
Huntsville & Lake of Bays	*		††		.....	1,033	None in either year				.....	1,900 72
Hydro-Electric Railways (Essex Division)	.357	.....	164,428	.....	502,869	.....	1	.....	.....	17	.....	b14,289 29
International Ry. Co. (Niagara Falls Park & River Division)	*		.....	1,537	.....	130,762	None either year	in	22	.....	a17,346 75	.....
International Transit	*		.....	221	31,530	.....	Same	both	years		7,986 74	.....
Kingston, Portsmouth & Cataraqui	*		*		9,934	.....	.....	1	2	.....	.....	b1,867 34
Kitchener & Bridgeport Street Kitchener & Waterloo	*		.....	.....	162	.....	*		*		.....	1,894 64
Lake Huron & Northern Ontario (steam)	Not operating											
London Street	*		90,140	.....	217,106	.....	.....	1	.....	7	.....	1,909 97
Midland & Simcoe	Not operating											
Mount McKay & Kakabeka Falls	*		††		††		None	in either year			5,230 41	.....
Niagara Peninsular	*		††		††		*		.....	.....	6,827 75	.....
Port Arthur Civic	*		80,304	.....	.....	603,643	.....	.....	1	.....	34,308 51	.....
Sarnia Street	*		*		.....	149,998	None	in either year			4,766 71	.....
Sudbury-Copper Cliff Suburban	1.600	.....	.....	3,773	.....	49,486	None	in either year			.....	b324 87
Thurlow (steam)	*		††		††		None	in either year			.....	7,502 42
Toronto Transportation Commission	.799	.....	1,792,707	.....	6,490,473	.....	.....	6	.....	173	39,704 52	.....
Toronto Transportation Commission (Toronto & York Radial)	.....	14.524	.....	158,231	661,005	.....	.....	4	6	.....	.....	b235,598 50
Toronto Transportation Commission (Township of York Railway	.....	.030	.....	61	54,051	.....	.....	.....	8	.....	.....	b37,070 61
Wentworth Incline Railway	See statement											

(a) Decrease in deficit on year's operation.
*No change.

(b) Increase in deficit on year's operation.
††Not reported.

TABULATION OF OPERATING COSTS FOR YEAR ENDING DECEMBER 31st, 1927

Name of Railway	General Expenses	Maintenance Roadbed and Buildings	Maintenance Equipment	Motive Power	Wages	Damage to Persons and Property	Miscellaneous	Total	Operating Cost per Car Mile Run
	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
Buffalo & Fort Erie Ferry & Railway Co.	391 77	.....	3,830 08	1,688 82	9,029 47	.....	.....	14,940 14	††
Cornwall Street	7,217 93	7,428 63	12,654 85	4,921 54	22,732 52	557 63	1,454 74	56,967 84	24.453
Fort William	14,766 66	25,444 73	29,568 34	20,971 67	65,487 46	491 90	11,820 90	168,551 66	19.997
Guelph Radial Railway	16,128 21	7,749 90	16,498 93	9,359 50	21,777 85	.95	5,260 75	76,776 09	23.389
Hamilton Street	80,015 69	120,516 96	310,367 18	120,623 44	391,320 58	24,275 52	111,507 49	1,158,626 86	37.006
Hamilton & Dundas	354 80	3,844 86	227 75	.....	.....	.....	1,354 52	5,781 93	††
Hamilton, Grimsby & Beamsville	2,339 60	25,051 75	27,631 88	24,455 14	41,351 51	7,865 26	47,950 20	176,645 34	69.139
Hamilton & Barton Incline	See statement								
Huntsville & Lake of Bays	180 55	400 00	462 11	.....	1,403 63	.....	759 66	3,205 95	††
Hydro-Electric Railways (Essex Division)	142,269 74	76,479 04	94,774 59	115,622 11	286,475 91	225 81	128,625 44	844,472 64	28.211
International Ry. Co. (Niagara Falls Park and River Division)	711,194 06	25,117 59	13,350 10	16,462 95	56,177 79	15,640 88	6,595 80	204,539 17	63.936
International Transit	6,774 27	2,903 76	4,937 51	7,920 00	12,841 38	.....	5,472 56	40,849 48	18.476
Kingston, Portsmouth & Cataraqui	11,683 91	3,311 37	13,524 80	2,234 82	18,835 20	.....	411 73	50,001 83	18.715
Kitchener & Bridgeport Street Ry.	14,334 85	6,391 13	8,361 23	12,559 33	42,838 43	.....	1,579 34	86,064 31	25.830
Kitchener & Waterloo									
Lake Huron & Northern Ontario	.....	.....	.....	.....	.....	.....	.....	.....	.....
London Street	38,229 77	65,847 21	62,136 66	41,735 88	230,728 10	20,161 73	72,758 65	531,598 00	23.618
Midland & Simcoe	.....	.....	.....	.....	.....	.....	.....	.....	.....
Mount McKay & Kakabeka Falls	6,183 43	.....	1,127 26	.....	4,345 00	.....	.....	11,655 69	††
Niagara Peninsular	.....	8,592 37	2,350 18	.....	3,326 75	.....	2,510 33	16,779 63	††
Port Arthur Civic	14,781 64	20,780 27	32,409 56	20,000 00	45,106 23	.....	18,309 44	151,387 14	21.105
Sarnia Street	23,591 73	3,437 56	11,890 65	9,349 47	15,690 61	.....	2,523 38	66,483 40	32.321
Sudbury-Copper Cliff Suburban	4,715 34	2,199 70	8,288 73	5,022 00	10,258 53	.....	3,629 42	34,113 72	33.116
Thurlow (steam)	.....	22,177 92	8,477 95	.....	12,504 45	.....	15,037 16	58,197 48	††
Toronto Transportation Commission	504,662 59	561,609 01	784,020 39	1,181,634 73	3,649,176 89	120,586 69	818,927 23	7,620,617 53	27.897
Toronto Transportation Commission (Toronto & York Radial)	55,182 60	128,060 10	140,101 26	151,710 21	251,906 94	12,930 78	36,878 44	776,770 33	46.527
Toronto Transportation Commission (Twp. of York Railway	23,541 33	15,132 01	27,769 69	52,108 23	.....	.....	136,941 41	255,492 67	28.835
Wentworth Incline Railway	See statement								

††Not reported.

TABULATION OF CHARGES OTHER THAN OPERATING COSTS FOR YEAR ENDING DECEMBER 31st, 1927

Name of Railway	Interest on Funded Debt	Interest and Discount on Unfunded Debt	Taxes	Transfer to Special Accounts	All Charges other than Operating Costs	Total Expenditure including Operating Costs	Total Expenditure excluding Operating Costs	Total Revenue from all sources	Per Car Mile Run		Net Deficit from Year's Operations	Net Surplus from Year's Operations
									Total Expenditure	Total Revenue		
	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	cents	cents	$ c.	$ c.
Buffalo & Fort Erie Ferry & RR. Co	.....	.....	.....	2,014 42	2,014 42	a16,954 56	a14,940 14	9,646 86	††	††	7,307 70	.....
Cornwall Street	6,026 71	.....	1,554 00	19,692 94	27,378 15	a64,653 05	a7,685 21	108,832 82	a27.751	46.718	.....	24,486 84
Fort William	61,629 31	33,761 66	.....	.....	95,390 97	263,942 63	95,390 97	213,627 17	31.317	25.347	40,230 99	.....
Guelph Radial Ry	26,721 40	.....	2,698 96	9,963 31	39,383 67	a106,196 45	a29,420 36	91,475 97	a32.311	27.564	24,683 79	.....
Hamilton Street	9,877 80	65,521 92	12,721 16	.....	88,120 88	1,246,747 74	88,120 88	1,161,088 12	39.820	37.084	85,659 62	.....
Hamilton & Dundas	.....	.....	1,684 39	.....	1,684 39	7,466 32	1,684 39	6,367 03	††	††	1,099 29	.....
Hamilton, Grimsby & Beamsville	7,500 00	.....	8,035 37	.....	15,535 37	192,180 71	15,535 37	196,318 91	75.220	76.839	.....	4,138 20
Hamilton & Barton Incline	See statement											
Huntsville & Lake of Bays	.....	.....	56 38	.....	56 38	3,262 33	56 38	4,421 25	††	††	.....	1,158 92
Hydro-Electric Rlys. (Essex Div.)	242,226 94	6,321 45	4,788 34	.....	253,336 73	1,097,809 47	253,336 73	1,062,679 89	36.673	35.503	35,129 48	.....
International Ry. (Niagara Falls Park and River)	30,000 00	.....	13,325 20	52,128 96	95,454 16	a247,864 37	a43,325 20	229,566 59	a77.479	71.759	70,426 74	.....
International Transit	.....	12,781 80	2,643 71	20,846 01	36,271 52	a56,274 99	a15,425 51	88,351 46	a25.453	39.961	.....	11,230 46
Kingston, Portsmouth & Cataraqui	3,870 00	44 63	977 60	2,524 61	7,416 84	a54,894 06	a4,892 23	53,995 91	a20.629	20.391	3,422 76	.....
Kitchener & Bridgeport Street Ry.	14,627 44	.....	327 19	27,825 17	42,779 80	a101,019 94	a14,955 63	130,010 00	a30.321	39.022	.....	1,165 89
Kitchener & Waterloo	–											
Lake Huron & Northern Ontario (steam)	Not operating											
London Street	28,500 00	3,638 50	13,109 14	48,625 00	93,872 64	a576,845 64	a45,247 64	638,518 81	a25.628	28.683	.....	13,048 17
Midland & Simcoe	Not operating											
Mount McKay & Kakabeka Falls	.....	.....	499 07	.....	499 07	12,154 76	499 07	24,563 79	††	††	.....	12,409 03
Niagara Peninsular	.....	.....	33 25	.....	33 25	16,812 88	33 25	44,235 00	††	††	.....	27,422 12
Port Arthur Civic	25,884 75	1,722 34	117 22	15,469 87	43,194 18	a179,211 45	a27,824 31	234,532 12	a24.984	32.696	.....	39,950 80
Sarnia Street	3,739 75	116 97	1,848 73	.....	5,705 45	70,223 15	5,705 45	76,019 40	34.139	36.957	.....	5,796 25
Sudbury-Copper Cliff Suburban	4,500 00	3,200 00	.....	.....	7,700 00	41,813 72	7,700 00	37,691 39	40.590	36.589	4,122 33	.....
Thurlow (steam)	.....	.....	26 71	.....	4,610 06	62,807 54	4,610 06	67,325 79	††	††	.....	4,518 25
Toronto Transportation Commission	2,180,458 26	.....	103,176 51	2,614,874 24	4,898,509 01	a9,903,790 16	a2,283,634 77	12,635,320 15	a36.255	46.255	.....	116,655 75
Toronto Transportation Commission (Toronto & York Radial)	184,156 29	3,579 70	5,252 14	180,384 41	373,372 54	a969,758 46	a192,988 13	661,367 27	a58.085	39.015	488,775 60	.....
Toronto Transportation Commission (Twp. of York Railway)	74,868 30	94 38	.....	66,324 30	141,286 98	a330,455 35	a74,962 68	298,749 62	a37.408	33.604	98,030 03	.....
Wentworth Incline Ry	See statement											

††Car miles not reported.

(a) Does not include transfers to special accounts.

TABULATION OF ASSETS AND LIABILITIES AS OF DECEMBER 31ST, 1927

Name of Railway	Authorized Capital Stock	Assets			Liabilities					Surplus
		Cost of Railway Equipment, Land and Buildings	Cash and other Assets	Deficit	Capital Stock outstanding	Funded Debt	Current Liabilities	Accrued Liabilities	Reserve and other Special Funds	
	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
Buffalo & Fort Erie Ferry & Railroad Co.	100,000 00	88,178 11	.....	12,343 26	100,000 00	.....	521 37	.....	.....	.....
Cornwall Street	200,000 00	340,058 37	17,538 12	.....	200,000 00	95,000 00	2,547 42	.....	47,304 81	12,744 26
Fort William	.....	1,238,000 00	572,416 93	9,444 96	1,238,000 00	13,157 50	.....	.....	568,704 39	.....
Guelph Radial Ry	.....	430,206 92	26,202 28	3,652 44	.....	392,334 52	3,958 95	9,316 48	54,451 69	.....
Hamilton Street	1,205,000 00	4,022,172 74	122,878 12	.....	1,205,000 00	200,000 00	2,068,480 19	221 85	576,257 83	95,090 99
Hamilton & Dundas	100,000 00	104,160 92	69,078 92	91,143 21	100,000 00	100,000 00	18,551 15	.....	45,831 90	.....
Hamilton, Grimsby & Beamsville	235,000 00	425,676 65	85,842 92	111,081 48	235,000 00	150,000 00	28,138 39	1,250 00	208,212 66	.....
Hamilton & Barton Incline	See statement									
Huntsville & Lake of Bays	50,000 00	31,331 20	12,883 76	.....	27,800 00	.....	2,021 18	.....	13,275 20	1,118 58
Hydro-Electric Rlys. (Essex Division)	.....	5,126,098 12	233,979 03	12,409 75	.....	5,166,205 00	90,711 05	.....	115,570 85	.....
International Ry. Co. (Niagara Falls Park & River Division)	Not reported									
International Transit	150,000 00	635,909 21	21,494 65	.....	150,000 00	.....	195,663 52	1,033 68	217,340 87	93,365 79
Kingston, Portsmouth & Cataraqui	83,100 00	198,650 73	42,579 98	.....	83,100 00	96,750 00	5,000 47	.....	25,509 99	30,970 25
Kitchener & Bridgeport Street Ry. / Kitchener & Waterloo	.....	511,179 71	38,107 00	.....	.....	260,685 23	958 72	53,763 30	230,831 77	3,047 69
Lake Huron & Northern Ontario (steam)	Not operating									
London Street	637,480 00	1,577,532 04	68,513 76	.....	637,480 00	475,000 00	112,158 77	10,422 07	215,795 23	195,189 73
Midland & Simcoe		Not operating								
Mount McKay & Kakabeka Falls	500,000 00	277,254 89	76,493 94	97,491 79	386,955 00	.....	.....	.....	64,285 62	.....
Niagara Peninsular	200,000 00	55,550 88	.....	.....	50,000 00	.....	437 53	.....	.....	5,113 35
Port Arthur Civic	.....	633,833 13	448,896 13	.....	622,950 57	.....	41,139 44	14,944 07	392,812 62	10,882 56

Sarnia Street	90,000 00	266,669 89	1,088 31	.....	90,000 00	91,000 00	38,547 16	.....	.....	48,211 04
Sudbury-Copper Cliff Suburban	250,000 00	321,122 48	5,730 85	.....	173,100 00	115,000 00	19,159 21	.....	.....	19,594 12
Thurlow (steam)	50,000 00	86,276 04	.....	2,575 60	25,000 00	.....	63,851 64	.....	.....	.....
Toronto Transportation Commission	.....	45,180,379 29	6,889,372 56	.....	.....	39,728,566 84	576,935 95	166,392 48	11,211,073 21	386,783 37
Toronto Transportation Commission (Toronto & York Radial)	.....	3,211,762 41	652,367 63	.....	.....	3,487,000 00	156,386 46	32,725 00	188,018 58	.....
Toronto Transportation Commission (Township of York Ry.)	.....	1,510,319 47	32,787 72	98,030 03	.....	1,469,899 33	30,464 87	14,293 97	126,479 05	.....
Wentworth Incline Ry.	See statement									

INDEX

A.

	PAGE
Accidents	5
" Form for use by Railways	179
" Summary of, on Railway lines in Toronto	176
" " " " " Hamilton	176
" " " " " London	177
" Tabulated Summary of Reports of	175
Annexations of Territory	5, 144
Applications to the Board:	
Analytical Classified Index of Applications to the Board	134
Annexations of territory	5, 144
Approval plans under "Land Titles Amendment Act, 1917"	6, 152
" " " "Planning and Development Act"	6, 152
" " " "The Registry Act"	6, 152
Arbitrations	144
Assessment appeals	5, 144
Bills, Chap. 186, R.S.O.	144
Bills, Financial, Reports to the House *re*	4, 144
Bridges, Building	144
" Relief from rebuilding	144
" Repairs	145
Cemeteries, Incorporation of additional lands in	145
Classified List of By-Laws extending Public Utilities—Approval under "The Municipal Act"	140
County Road, Abandonment part of	145
Detachment Farm Lands from Town or Village	145
Deviation Boundary Roads	145
Extension Debenture Issue Period Municipal By-laws	145
Extension, etc., of Municipal Utilities	7, 139
Extension of time to pass Municipal By-laws	145
Franchises Act, The Municipal	146
Fuel By-laws—providing for buying, etc	146
Highways (narrow)	146
" (Provincial)—Apportionment cost of	146
Incorporations	146
Interest Decrease By-laws	146
Interest Increase By-laws	146
Legislation (special) By-laws under	147
License Fee	147
Local Improvements, apportionment of cost	148
" " objections against	147
" " part only of work	148
" " petitions against	147
Northern Fire Relief Act, 1923	149
Number and Remarks on	4
Ontario Railway and Municipal Board Act	149
Parks—Setting aside part of for athletic purposes	149
Plans, Land Subdivisions	6
" " " List of	152
Police Villages, Formation of	152
Railways (Provincial) List of Applications in respect of	4, 134
Repeal of Money By-laws as to residue not raised	149
Repeal of By-laws for street widening	150
Restricted areas	149
" " (repeal in part)	150
Sewage and Sewage Disposal Works	150
Sewerage Areas	150
Sinking Funds, Investment of	151
Soldiers' Homes, Amendment *re*	151
Suburban Area Development Act, 1921	151
Tax Rate	151

Applications to the Board—*Continued* PAGE
Telephone Systems....9, 154, 165
Towns erected into Cities.... 151
Townships, Separation of Junior from Union of.... 151
Unemployment, Works and Measures to relieve.... 151
Validation of Municipal By-Laws and Debentures.... 5, 136
Villages erected into Towns.... 152
Wards, Division of Cities into.... 152
Waterworks, construction, etc.... 152
Weigh Scales, Weighing of Coal, etc.... 152
Works ordered by Dominion and Ontario Railway Boards.... 152
Arbitrations.... 144
Areas, restricted. See "restricted areas"
Armstrong, M., *et al*, vs. City of Hamilton (reconsideration of Board's Order).... 43
Artemesia, Tp. of—Application by The East Grey Telephone Company, Ltd., *re* joint use of poles with.... 128
Assessment Appeals.... 5, 144
Auger, A., Jr., *et al* vs. Clarence Telephone Company, Ltd., *re* toll charges.... 47
Auld, A. B.—Application for Order prescribing terms and conditions for telephone service by Commissioners for Telephone System of Municipality of Brooke.... 62

B.

Bannino, Rock vs. R. H. Channen, Assessment Commissioner, Town of Timmins—(Assessment Appeal).... 117
Barton, Township of—See "McKittrick Properties, Ltd."
Beemer, W. A., *et al.*—Petition *re* annexation to Town of New Toronto part Township Etobicoke known as "The Ontario Hospital for Insane".... 82
Belleville, City of—Petition E. A. Coon *et al* against construction of sewer on Sinclair Street.... 24
Bell Telephone Company of Canada, Ltd.—List of Agreements approved by the Board.. 165
Best, A., *et al.*—Petition *re* annexation to Town of New Toronto portion of Township Etobicoke known as "Jackson's Grove".... 41
Bills, Financial, reports to House, *re*.... 4, 144
" referred to Board under Chap. 186, R.S.O.... 144
Blanshard Municipal Telephone System—See "John Prout and Arthur Ford"
Board, Applications to.... 4
" Forms approved by the.... 146
" Forms for distribution by.... 6
" Sittings of.... 3
" Tariff Fees of....151, 167
Board's jurisdiction *re* Miscellaneous Matters under.... 8
Board of Park Management, City of Sarnia—Approval setting aside certain Park lands in Township of Sarnia (now in Village of Point Edward) for athletic purposes.... 26
Board of Park Management, City of Windsor—Approval By-law No. 1 to authorize leasing of Wigle Park for athletic purposes to the Windsor Athletic Association... 74
Boundary Roads, Deviation of.... 145
Bridges, Building.... 144
" Relief from rebuilding.... 144
" Repairs.... 145
Brooke, Municipality of, Commissioners Telephone System of—Application A. B. Auld for Order prescribing terms and conditions of service by.... 62
Brooke, Municipality of, Commissioners for Telephone System of—Applications to determine terms and conditions of furnishing service in Township of Warwick.... 100
Buffalo and Fort Erie Public Bridge Company vs. Village of Fort Erie—Assessment appeal.... 118
Byron Telephone Company, Ltd. vs. Caradoc-Ekfrid Telephone Company, Ltd.—*re* interchange of service.... 83

By-laws, Municipal:
Bridges, Building, Sec. 289 (2) (e) of "The Comsolidated Municipal Act, 1922".... 144
" Relief from rebuilding, Sec. 460 (9) of "The Consolidated Municipal Act, 1922".... 144
" Repairs, Sec. 460 (b) of "The Consolidated Municipal Act, 1922".... 145
County Roads, abandonment part of, Sec. 448 of "The Consolidated Municipal Act, 1922".... 145
Extending Public Utilities approved under "The Municipal Act," Classified list.... 140
Extensions under Sec. 400 (3) of "The Consolidated Municipal Act, 1922".... 7
Extensions, List of.... 139
Extension, Debenture Issue Period under Sec. 288 (9) (10) of "The Consolidated Municipal Act, 1922".... 145

By-laws, Municipal—*Continued* PAGE
Extension time to pass Municipal By-laws, Sec. 280 (5) of "The Consolidated Municipal Act, 1922" 145
Fuel By-laws, providing for buying, etc., Sec. 399 (39a) of "The Consolidated Municipal Act, 1922" 146
Highways (narrow), Sec. 479 of "The Consolidated Municipal Act, 1922" 146
" (Provincial) apportionment cost of 146
Incorporations, Sec. 19 of "The Consolidated Municipal Act, 1922" 146
Interest Decrease By-laws, Sec. 291 of "The Consolidated Municipal Act, 1922" 146
Interest Increase By-laws, Sec. 291 of "The Consolidated Municipal Act, 1922" 146
License Fee, Sec. 406 (9a) of "The Consolidated Municipal Act, 1922" 147
Local Improvements, apportionment of cost, Sec. 26, subsection (3) "Local Improvement Act, 1927" 148
" " objections against, Sec. 7 of "Local Improvement Act" 147
" " petitions against, Sec. 9 of "Local Improvement Act" 147
" " part only of work, Sec. 18a of "Local Improvement Act" 148
Municipal Franchise Act, The 146
Northern Fire Relief Act, 1923 149
Parks—Setting aside part of for athletic purposes, Sec. 13 of "The Public Parks Act" 149
Police Villages, Formation of, Secs. 502 (3) and 504a of "The Consolidated Municipal Act, 1922" 152
Repeal of Money By-laws as to residue not raised, Sec. 292 of "The Consolidated Municipal Act, 1922" 149
Repeal of, for street widening, Sec. 325a of "The Consolidated Municipal Act, 1922" 150
Restricted areas, Sec. 399a of "The Consolidated Municipal Act, 1922" 149
Restricted areas, repeal in part, Sec. 399a (2b) of "The Consolidated Municipal Act, 1922" 150
Sewage and Sewage Disposal Works, Sec. 94 of "The Public Health Act" as amended 150
Sewerage areas 150
Sinking Funds, Investment of, Sec. 303 of "The Consolidated Municipal Act, 1922" 151
Soldiers' Homes, Amendment *re*, Sec. 398a (b) of "The Consolidated Municipal Act, 1922 151
Special Legislation 147
Suburban Area Development Act, 1921, Chap. 66, O.S. 1921 151
Tax Rate, Sec. 297 (2) of "The Consolidated Municipal Act, 1922" 151
Towns erected into Cities, Sec. 20 of "The Consolidated Municipal Act, 1922" 151
Townships, Separation Junior from Union of, Sec. 30 (2) of "The Consolidated Municipal Act, 1922" 151
Unemployment Works and Measures to relieve, 12 Geo. V (1922), Chap. 41 151
Validation of, under Sec. 295 of "The Consolidated Municipal Act, 1922" 5
List of applications *re* 136
Villages erected into Towns, Sec. 20 of "The Consolidated Municipal Act, 1922" 152
Wards, Division of Cities into, Sec. 44 of "The Consolidated Municipal Act, 1922" 152
Waterworks construction, etc 152
Weigh Scales, Weighing of Coal, etc., Sec. 401 of "The Consolidated Municipal Act, 1922" 152
Works ordered by Dominion and Ontario Railway Boards, Sec. 289 (2) (f) of "The Consolidated Municipal Act, 1922" 152

C.

Canadian National Safety League 6, 180
Canadian National and Ontario Safety Leagues 6, 180
Car Steps, Regulations as to height of 180
Caradoc-Ekfrid Telephone Co., Ltd.; Byron Telephone Co., Ltd., vs. —*re* interchange of service 83
Carleton, County of, vs. Roman Catholic Episcopal Corporation of Ottawa—Arbitration 33
Cemeteries, Incorporation of additional lands in 145
Channen, R. H., Assessment Commissioner Town of Timmins; Rock Bannino vs.—Assessment appeal 117
Chats Rapids; Application by Hydro-Electric Power Commission— to fix compensation for lands at 11
Clarence Telephone Company, Ltd.; A. Auger, Jr., *et al* vs.—*re* toll charges 47
Classified List of By-laws extending Public Utilities approved under "The Municipal Act" 140
Cline, Louise, *et al.*—Peititon against construction asphalt pavement on Victoria Street, City of Kitchener 79
Coal—Weigh Scales, and Weighing of 152
Coal Weighing By-laws Nos. 14 and 3343, City of Hamilton 23
Cobourg, Town of—Approval Restricted Area By-law No. 1375 as to King Street 126

PAGE

Cochrane, Town of—Petition The Lady Minto Hospital and the Town of Cochrane for annexation part Township Glackmeyer to ... 45
Cole, J. A., and Claude Lobb (Marysburg Telephone Company); L. Vincent Storm *et al* vs.—complaint *re* service ... 125
Coleman, Township of; Northern Ontario Light and Power Company, Ltd., vs.—Assessment Appeal ... 27
Coon, E. A., *et al.*—Petition against construction of sewer on Sinclair Street, City of Belleville ... 24
County Road, Abandonment part of ... 145
Cowper, T. D., *et al.*—Petition against construction of pavement on Division Street, City of Welland ... 77

D.

Danforth Heights, Ltd., *et al.*—Petition against construction of bridge over Don River at Don Boulevard, Township North York ... 110
Davidson, C. W., vs. Mount Albert Telephone Company, Ltd ... 70
Debentures, Municipal—Extension period for issuing ... 145
Debentures, Municipal, Validation of ... 5, 136
Denison, Merrill, vs. John D. Flake—Interchange of service ... 118
Detachment Farm Lands from Town or Village ... 145
Deviation of Boundary Roads ... 145
Division of Cities into Wards ... 152
Dominion and Ontario Railway Boards, Works ordered by ... 152
Doupe, Jacob, *et al* vs. Fred A. Perry (Perry Telephone System)—Complaint *re* service ... 126
Drinking Water on Passenger Cars, Regulations *re* ... 180
Dunn *et al*, M.—Petition against construction by Township North York of Watermain on 40th Avenue East ... 133

E.

Easthope Municipal Telephone System—Application *re* toll charge between the Wellesley Municipal Telephone System and the ... 91
East Grey Telephone Company, Ltd.—Application *re* joint use of poles with Township Artemesia ... 128
East Middlesex Telephone Company, Ltd.—Approval By-law No. 918 Township of London, granting use of certain highways in the Township to ... 42
East York, Township of; Thomas Charles McKay vs.—Assessment appeal ... 115
East York, Township of; William McKay vs.—Assessment appeal ... 115
East York, Township of—See "Isaac G. Hough and Sadie Smith" owners subdivision plan.
Electric, Steam and Incline Railways under Provincial jurisdiction in 1927 ... 172
Ernestown Rural Telephone Company, Ltd.—*re* capital stock issue for allotment to shareholders of the value of plant and labour ... 130
Essex Border Utilities Commission—See "Town of Ojibway."
" " " " " See "Town of Riverside."
" " " " Approval By-law No. 56 *re* debentures covering cost of extension water main along Randolph Avenue, Township of Sandwich West ... 126
Essex Border Utilities Commission—See "Township of Sandwich West."
" " " " " "Town of Walkerville."
Etobicoke, Township of—Approval By-law No. 3108, *re* extension Water area No. 7 ... 129
" " Approval By-law No. 2094, extension Water area No. 7 ... 66
" " Expropriation by, certain lands of James W. Orr (By-law 1642), to widen Lake Shore Road ... 15
" " Application *re* apportionment cost of widening Lake Shore Road within —(By-law 1642) ... 15
" " Petition W. A. Beemer *et al* for annexation to Town of New Toronto of property "Ontario Hospital for the Insane," being part of ... 82
" " Petition A. Best *et al* for annexation to Town of New Toronto of Jackson's Grove, being part of ... 41
Examination of Motormen, Forms for Report on ... 179
Extending Public Utilities approved under "The Municipal Act," Classified list of By-laws ... 140
Extensions and Improvements to Provincial Railways ... 168
Extension Debenture Issue Period Municipal By-laws ... 145
Extension of Municipal Utilities ... 7, 139
Extension time to pass Municipal By-laws ... 145

F.

PAGE
Farm Lands, Detachment of from Town or Village ... 145
Farrow, Albert, *et al.*—Application *re* paralleling poles and wires of Municipality of Manvers Telephone System to enable Orono Telephone Company, Ltd., to furnish service to ... 94
Fee, License ... 147
Fees of Board, Tariff of ... 151, 167
Financial Bills, Reports to the House *re* ... 4, 144
Fire Relief Act, 1923, The Northern ... 149
Flake, John D.—Merrill Denison vs.—Interchange of service ... 118
Flamboro, Townships East and West—See "Hamilton and Toronto Sewer Pipe Company of Hamilton."
Ford, Arthur—See "John Prout."
Ford City, Town of, and Ford Motor Company of Canada, Ltd.; H. Maisonville vs.—Assessment Appeal ... 32
Forest Hill, Village of—Approval restricted area By-law 179 as to Dunloe Road and Kilbarry Road ... 78
" " Approval By-law No. 165 as to restricted area Londsale Road east of Spadina Road ... 48
Formation of Police Villages ... 152
Forms ... 6
" Approval by the Board "Local Improvement Act" ... 146
" for report of accidents on railways ... 179
" " " " examination of Motormen ... 179
Fort Erie, Village of; Buffalo and Fort Erie Public Bridge Company vs.—Assessment appeal ... 118
Franchises Act, The Municipal ... 146
Frayne, William (Thames Road Telephone System)—See "John Prout and Arthur Ford".
Fuel By-laws, providing for buying, etc ... 146

G.

Gas, Natural. See also "Public Utilities." ... 148
Glackmeyer, Township of—Petition of The Lady Minto Hospital at Cochrane, and the Town of Cochrane for annexation to the Town of part ... 45

H.

Halton Telephone Company, Ltd.—Increased charges ... 11
Hamilton, City of—Summary of accidents on railway lines in ... 176
" " M. Armstrong *et al.* vs.—reconsideration of Board's Order ... 43
" " *Re* Coal Weighing By-laws Nos. 14 and 3343 ... 23
" " See "Hamilton Street Railway Company."
" " See "McKittrick Properties, Ltd."
Hamilton Street Railway Company—Approval type One-Man, Two-Men cars proposed to be operated in City of Hamilton ... 84
Hamilton and Barton Incline Railway Company ... 184
Hamilton and Toronto Sewer Pipe Company of Hamilton—Claim for compensation *re* lands expropriated in Townships East and West Flamboro ... 23
Height of Car Steps, Regulations *re* ... 180
Highways (narrow) ... 146
" (Provincial), Apportionment cost of ... 146
Horton, Township of—See "Robert Alexander Jamieson."
Hough, Isaac G. and Sadie Smith, Owners—Approval subdivision plan Township East York ... 55
House, Reports to the (Financial Bills) ... 4, 144
Hydro-Electric Power Commission—Application to fix compensation for lands at Chats Rapids ... 11

I.

Incorporations ... 146
Index to Railway Legislation ... 178
Interest Decrease By-laws, Approval of ... 146
Interest Increase By-laws, Approval of ... 146

J.

Jamieson, Robert Alexander—Claim for compensation *re* lands expropriated in Township of Horton ... 18
Jurisdiction of Board, Miscellaneous matters under ... 8

K.

PAGE

Kapuskasing, Town of—Approval By-law No. 113 repealing restricted area By-law No. 21 as to erection of Burial Parlour 75
" " Approval restricted area By-law No. 131, pertaining to certain lots shown on Plan M. 45, Temiskaming 89
" " Approval restricted area By-law No. 133, pertaining to certain lots shown on Plan M. 45, Temiskaming (permitting erection of hotel, clubhouse, and hospital) 90
" " Approval By-law No. 152, amending By-law No. 21 *re* moving picture theatre Queen Street and Stewart Avenue 116
Kitchener, City of—Approval restricted area By-law No. 1957 as to extension business districts on King Street West, Duke Street and Joseph Street 89
" " Approval By-law No. 1983, amending By-law No. 1823, adding certain business districts 131
" " Approval By-law No. 1987 further amending Zoning By-law No. 1823 *re* business and industrial areas 133
" " Petition Louise Cline and others against construction asphalt pavement on Victoria Street 79
" " Petition M. E. MacDonell *et al* against construction of sidewalk on Clarence Place 91
" " Zuber Hotel Company, Ltd., vs.—Assessment Appeal 51
Kraehling, Edward—Commissioners Telephone System Municipality of Wellesley vs.—*re* validity of special rate 39

L.

Lady Minto Hospital—Petition *re* annexation part Township of Glackmeyer to Town of Cochrane 45
Land subdivision plans 6, 152
Land Titles Amendment Act, 1917—Approval plans under 6, 152
Law Stamps, Amount collected in 4
" " Tariff of Fees payable in 151, 167
Leagues, Canadian National and Ontario Safety 6, 180
Leamington, Town of—Petition E. Prosser *et al* against construction pavement on Edward Street 113
Legislation (railway) Index to 178
Legislation (special)—Approval By-laws under 147
License Fee 147
Local Improvements—Forms approved by the Board *re* 146
" " Apportionment of cost 148
" " Objections against 147
" " Part only of work 148
" " Petitions against 147
London, City of—Summary of accidents on railway lines in 177
London Street Railway Company—Application *re* change of location of passing switch, Dundas Street; discontinuance and removal trackage Oxford Street West; reconstruction trackage London West 112
London, Township of—Commissioners Telephone System of; Alex. Wilkie vs.—removal names Meldrum C. Wilkie from petition 54
" " Approval proposed restricted area By-law as to Richmond Street 32
" " Approval By-law 918, granting use of certain highways to East Middlesex Telephone Company, Ltd 42
" " Approval restricted area By-law No. 930 as to use of lands on Proof Line Road 97
Lyons, Maud, M. W. Nesbitt, *et al.*—Petition against construction of pavement on Pelissier Street, City of Windsor 26

M.

Maisonville, H., vs. Town of Ford City and Ford Motor Company of Canada, Ltd.—Assessment appeal 32
Manvers Telephone System, Municipality of—See "Albert Farrow *et al.*"
Marysburg Telephone Company—See "J. A. Cole and Claude Lobb."
Miscellaneous matters 144
Miscellaneous matters under Board's jurisdiction 8
Money By-laws, repeal of as to residue not raised 149
Moore, Municipality of, Commissioners of Telephone System of—Application to authorize the municipality to provide for the cost of certain alterations and reconstruction to the telephone system 134

PAGE
Moore Telephone System—Application for Order reducing charges for rural party line service ... 56
Mornington, Municipality of—Commissioners for Telephone System of—Increased charges ... 81
Mornington Municipal Telephone System—See "Township of Mornington."
Mornington, Township of—Application for authority to issue debentures *re* establishing and extending Mornington Municipal Telephone System ... 90
Motorman, Forms for report on examination of ... 179
Mount Albert Telephone Company, Ltd.; C. W. Davidson vs ... 70
Municipal Act, The—Classified list of By-laws extending Public Utilities approved under ... 140
Municipal By-laws—See "By-laws."
Municipal Debentures—See "Debentures."
Municipal Franchises Act, The—Chap. 197, R.S.O ... 146
Municipal Utilities—See "Utilities."

Mc.

MacDonald, *et al.*, M. E.—Petition against construction of sidewalk on Clarence Place, City of Kitchener ... 91
McInroy, W. K., vs. West Williams Rural Telephone Association, Ltd.—*re* service ... 55
McKay, Thomas Charles, vs. Township of East York—Assessmentappeal ... 115
McKay, William, vs. Township of East York—Assessment appeal ... 115
McKittrick Properties, Ltd.—Application by, for amendment to Board's Order *re* annexation to City of Hamilton part Township of Barton ... 17

N.

Narrow Highways—See "Highways."
Natural Gas—See "Gas, Natural."
Nesbitt, M. W., *et al.*—See "Maud Lyons, etc."
New Toronto, Town of—Petition W. A. Beemer *et al*, *re* annexation part Township of Etobicoke known as "The Ontario Hospital for the Insane" to ... 82
New Toronto, Town of—Petition A. Best *et al.* for annexation that part of the Township of Etobicoke known as "Jackson's Grove" to ... 41
Norfolk County Telephone Company, Ltd.; Commissioners Telephone System Municipality North Norwich vs.—*re* poles Township of Windham ... 76
Norfolk County Telephone Company, Ltd.—Application *re* interchange of service between Scotland Exchange and North Norwich Municipal Telephone System ... 78
Northern Fire Relief Act, 1923 ... 149
Northern Ontario Light and Power Company, Ltd., vs. Township of Coleman—Assessment appeal ... 27
North Bay, City of—Application *re* division of City into wards ... 29
North Norwich, Commissioners Telephone System Municipality of, vs. Norfolk County Telephone Company, Ltd.—*re* poles, Township of Windham ... 76
North Norwich Municipal Telephone System—Application Norfolk County Telephone Company, Ltd., *re* interchange of service between Scotland Exchange and ... 78
North York, Township of—See "Danforth Heights, Ltd., *et al.*"
North York, Township of—Petition M. Dunn, *et al* against construction of watermain on 40th Avenue East by ... 133
North York, Township of—See "Township of York."

O.

Ojibway, Town of—Application *re* reapportionment cost of Filtration Plant constructed by Essex Border Utilities Commission between corporations liable therefor ... 44
One-Man Cars—See "Toronto Transportation Commission."
One-Man, Two-Men Cars—See "Hamilton Street Railway Company."
Ontario Railway and Municipal Board Act, The (Chap. 186, R.S.O.) ... 149
Ontario Safety League, The ... 6, 180
Ontario Telephone Act, The—Se e "Telephone Systems."
Orono Telephone Company, Ltd.—See "Albert Farrow *et al.*"
Orr, James W.—See "Township of Etobicoke."
Oshawa, City of—Approval restricted area By-law No. 1809 as to King Street east of Ritson Road ... 86
Oshawa, City of—Approval restricted area By-law No. 1829 as to King Street east of Ritson Road ... 131
Ottawa, City of—Approval By-law No. 6237, restricting certain areas in "Capital Ward" ... 67
Ottawa, City of—Application under "Cave Creek Drain Act" as to apportionment of payments *re* construction of drain ... 100

P.

Parks—Setting aside part of for athletic purposes ... 149
Passenger cars, Regulations *re* drinking water on ... 180

PAGE
Pegello, Louis, vs. South Elderslie Telephone Company, Ltd.—*re* service 55
Perry, Fred A. (Perry Telephone System); Jacob Doupe *et al.*—complaint *re* service .. 126
Plans, Land Titles Amendment Act, 1917 ..... 6, 152
" Planning and Developing Act 6, 152
" The Registry Act 6, 152
Police Village, Formation of 152
Prosser, E., *et al.*—Petition against construction pavement on Edward Street, Town of Leamington 113
Prout, John and Arthur Ford—Application as to William Frayne (Thames Road Telephone System) furnishing service and paralleling lines of Blanshard Municipal Telephone System 98
Provincial Highways—See "Highways."
Provincial Railways—See "Railways."
Public Utilities—See "Classified list of By-laws extending."
Public Utilities—See "Utilities."

R.

Radial Railways, change of gauge—See "Toronto Transportation Commission."
Railway Legislation, Index to 178
Railway Lines in City of Toronto, Summary of Accidents on 176
" " " Hamilton, " " 176
" " " London " " 177
Railway and Municipal Board Act, The Ontario (Chap. 186, R.S.O.) 149
Railways, Provincial 4
" " Accident Reports 5
" " Accident Reports, Tabulated Summary of 175
" " Electric, Steam and Incline Railways under Provincial Jurisdiction in 1927 172
" " Extensions and Improvements to, Summary of 168
" " Form for Certificate for examination of Motormen 179
" " Form for report of accidents 179
" " List of Applications in respect of 134
" " Regulations *re* drinking water on passenger cars 180
" " Regulations *re* height of car steps 180
" " Reports from 5
" " " " Summaries of ..... 185 *et seq.*
" " Returns by 5
" " " " Summaries of ..... 185 *et seq.*
" " Hamilton and Barton Incline Railway Company 184
" " Wentworth Incline Railway , Ltd 183
Reed, James W., vs. Town of Timmins—Assessment appeal 116
Registry Act, The—Approval plans under 6, 152
Regulations as to height of car steps 180
" *re* drinking water on passenger cars 180
Repeal of Money By-laws as to residue not raised 149
Repeal of By-laws for street widening 150
Reports (accident), Tabulated Summary of 175
Reports of Railways—See "Railways."
Reports of accidents on Railways 5
" " " " " (Form to be used) 179
" " " " " (Tabulated Summary of) 175
Reports, Analysis of, *re* operation and financial position of railways in Province 9
Reports to the House (Financial Bills) 4, 144
Restricted areas—Approval By-laws *re* 149
" " Repeal in part 150
Return by Railways—See "Railways."
Riverside, Town of—Application for reapportionment cost of Filtration Plant constructed by Essex Border Utilities Commission among corporations liable therefor 21
Roman Catholic Episcopal Corporation of Ottawa; County of Carleton vs.—Arbitration 33

S.

Safety League, The Canadian National 6,180
" " The Ontario 6, 180
St. Catharines, City of—Application for redivision into three Wards 60
Sandwich West, Township of—Application *re* reapportionment cost of Filtration Plant constructed by Essex Border Utilities Commission among Corporations liable therefor 25
" " " See "Essex Border Utilities Commission" (*re* By-law No. 56).
Sarnia, City of, Board of Park Management of—Application *re* setting aside certain Park lands in Township of Sarnia for athletic purposes 26
Sarnia, Township of—See "City of Sarnia."
Scarborough, Township of—Approval By-law No. 1456 as to Water Area No. 5 86

PAGE

Scott, Mabel M., *et al.*—Petition against construction of asphalt pavement on Ouellette Avenue (Erie Street to Shepherd Avenue), City of Windsor 25
Separation Junior from Union of Townships 151
Sewage and Sewage Disposal Works 150
Sewerage Areas 150
Sinking Funds—Approval By-laws for Investment 151
Sittings of Board 3
Smith, Sadie and Isaac G. Hough, Owners—Approval subdivision plan Township of East York 55
Smith's Falls, Town of—Approval By-law No. 1522 as to certain "Residential Areas" 58
Soldiers' Homes, Amendment *re* 151
Southwold and Dunwich Telephone Association, Ltd.—Application *re* charges for service 95
South Elderslie Telephone Company, Ltd.; Louis Pegello vs. *re* service 55
Special Legislation—Approval By-laws under 147
Stamps (Law) Amount collected in 4
Stamps (Law)—Tariff of Fees payable in 151, 167
Storm, L. Vincent, *et al.* vs. J. A. Cole and Claude Loeb (Marysburg Telephone Company) —complaint *re* service 125
Stout, Walter S., vs. City of Toronto—Assessment appeal 47
Stratford, City of—Approval By-law No. 3165 amending restricted area By-law No. 2740 permitting use of part of Avondale Avenue for automobile service station 48
" " Approval By-law No. 3166, amending restricted area By-law No. 2740 permitting use of part of William Street for store, creamery and bakery 50
Street Widening, repeal of By-laws for 150
Stroud Telephone Company, Ltd.—Increased charges 88
Subdivision plans—See "Plans."
Suburban Area Development Act, 1921 151
Summary (tabulated) of accident reports in 1927 175

T.

Tabulated Summary of Accident Reports received in 1927 175
Tariff of Board's Fees 151, 167
Tax Rate, Approval By-laws affecting 151
Telephone Systems 9
" " List of applications *re* 154
" " List of applications *re* agreements with Bell Telephone Company of Canada, Ltd 165
Thames Road Telephone System—See "John Prout and Arthur Ford."
Thorold, Township of—Approval By-law No. 276 *re* establishment of Waterworks System, Water Area No. 1 122
" " Approval By-law No. 277 *re* construction of and site for Waterworks System, Water Area No. 1 123
" " Approval By-law No. 278 *re* assessment of cost of Watermains, Water Area No. 1 124
Timmins, Town of—R. H. Channen, Assessment Commissioner for—Rock Bannino vs. —Assessment appeal 117
" " Reed, James W. vs.—Assessment appeal 116
Tiny Municipal Telephone System—Increased charges 127
Toronto, City of—Approval By-law No. 11038, *re* conversion of Casa Loma into an apartment house 38
" " Approval restricted area By-law No. 11217 as to No. 206 Cottingham Street 87
" " Approval restricted area By-law No. 11246, *re* use of "Casa Loma" as an hotel 92
" " Approval restricted area By-law No. 11287 as to parts of Stibbard Avenue and Blythwood Road 99
" " Approval restricted area By-law No. 11300 repealing By-law No. 9874 as to gasoline and oil-filling station Bloor Street and Walmer Road 109
" " Approval restricted area By-law No. 11309 as to Tyndall Avenue 107
" " Approval restricted area By-law No. 11343 repealing By-laws Nos. 9186 and 9332 as to public garage Danforth and Chisholm Avenues 128
" " Approval restricted area By-law No. 11371 as to Rosedale Road (between Park Road and Avondale Road) 131
" " Approval restricted area By-law No. 11389 as to "Stewart Manor District" 133
" " Walter S. Stout vs.—Assessment appeal 47
" " Summary of acciddnts on railway lines in 176

PAGE

Toronto, City of, and Toronto Transportation Commission,—Accidents on One-Man cars ... 32
Toronto Transportation Commission; City of Toronto and—Accidents on One-Man cars 32
Toronto Transportation Commission—Application for permission to change gauge on Metropolitan and Mimico Divisions of its Radial Railways ... 85
Toronto Transportation Commission—Approval plan One-Man car for use on Scarboro Division ... 84
Towns erected into Cities ... 151
Townships, Separations of Junior from Union of ... 151

U.

Unemployment—Works and Measures to relieve ... 151
Utilities, Municipal—Extension of ... 7, 139
" Public ... 149
(See also "Natural Gas.")
" (Public), Classified list of By-laws extending—Approved under "The Municipal Act" ... 140
" (Public), Reports of Radial, Electric and Electric Street and Incline Railways 9

V.

Validation of Municipal By-Laws and Debentures ... 5, 136
Villages erected into Towns ... 152
Villages—See "Police Villages."

W.

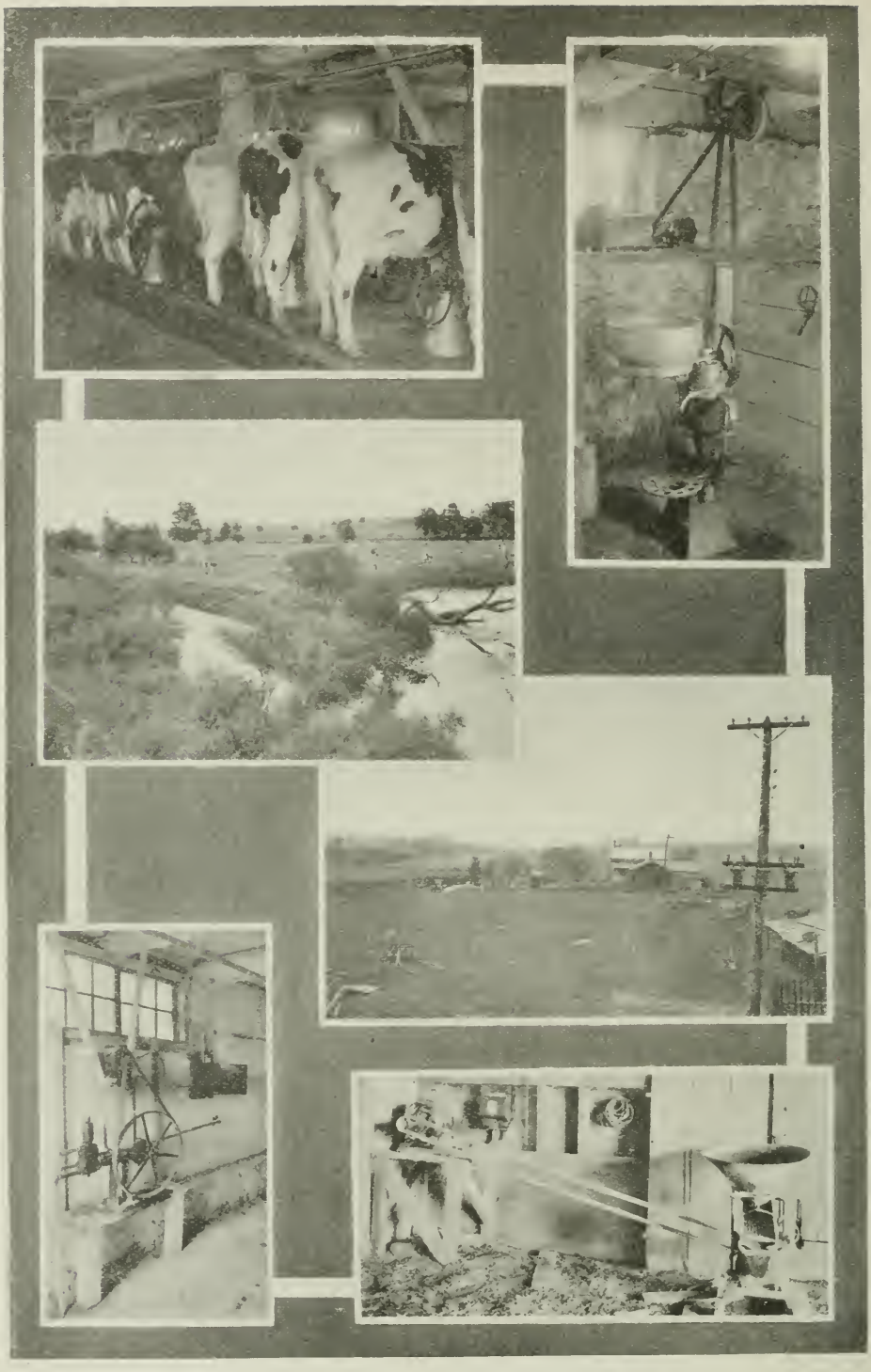
Walkerville, Town of—Application *re* reapportionment cost of Filtration Plant constructed by Essex Border Utilities Commission among corporations liable therefor .. 25
Wards, Division of Cities into ... 152
Warwick, Township of—See "Municipality of Brooke."
Water on Passenger Cars, Regulations *re* drinking ... 180
Waterworks, List of Applications *re* ... 152
Weigh Scales, Weighing of Coal, etc.—Applications *re* ... 152
Welland County Telephone Company, Ltd.—Increased charges ... 63
Welland, City of—Petition of T. D. Cowper *et al.* against construction pavement on Division Street in ... 77
Wellesley Municipal Telephone System—Application *re* Approval Toll Charge between Easthope Municipal Telephone System and ... 91
Wellesley, Municipality of, Commissioners for Telephone System of, vs. Edward Kraehling—*re* validity of special rate ... 39
Wentworth Incline Railway , Limited ... 183
West Williams Rural Telephone Association; W. K. McInroy vs.—*re* service ... 55
Wilkie, Alexander, vs. Commissioners Telephone System, Township of London—removal name of Meldrum C. Wilkie from petition ... 54
Windham, Township of—*re* poles, etc. See "Norfolk County Telephone Company, Ltd."
Windsor, City of, Board of Park Management of—Approval By-law No. 1 to authorize leasing of Wigle Park for athletic purposes to Windsor Athletic Association ... 74
" " —Petition Maud Lyons, M. W. Nesbitt, *et al.*, against construction of pavement on Pelissier Street in ... 26
" " —Petition Mabel M. Scott *et al.* against construction of asphalt pavement on Ouellette Avenue (Erie Street to Shepherd Avenue) in 25
Windsor Athletic Association—See "City of Windsor."
Works ordered by Dominion and Ontario Railway Boards, By-laws for ... 152
Works and Measures to relieve unemployment ... 151

Y.

York, Township of—Approval By-law No. 8962 amending By-law No. 8806, abondoning part of work authorized thereunder ... 55
" " " Approval By-law No. 9003 amending restricted area By-law No. 7663 as to certain portion of Eglinton Avenue ... 78
" " " Approval restricted area By-law No. 9204 as to Castleton Avenue and St. Clair Avenue ... 111
" " " *re* determination proportion of local improvement charges payable by Township North York to ... 12

Z.

Zuber Hotel Company, Ltd., vs. City of Kitchener—Assessment Appeal ... 51



RURAL ELECTRICAL SERVICE IN ONTARIO

Electrical milking.
Rural scene.
Motor driving pump.
Motor driving cream separator.
Electrical service to a farm.
Motor driving feed chopper.

Twentieth Annual Report

OF THE

HYDRO-ELECTRIC POWER COMMISSION

OF THE

PROVINCE OF ONTARIO

FOR THE YEAR ENDED OCTOBER 31st

1927

PRINTED BY ORDER OF
THE LEGISLATIVE ASSEMBLY OF ONTARIO

ONTARIO

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1928

HYDRO-ELECTRIC POWER COMMISSION
OF ONTARIO

CHARLES A. MAGRATH, ESQ. ..... *Chairman*

HON. J. R. COOKE, M.L.A. ..... *Commissioner*

C. ALFRED MAGUIRE, ESQ. ..... *Commissioner*

W. W. POPE, ESQ. ..... *Secretary*

F. A. GABY, ESQ., B.A.SC., D.SC. ..... *Chief Engineer*

To His Honour The Honourable William D. Ross,

Lieutenant-Governor of Ontario

May It Please Your Honour:

The undersigned has the honour to present to your Honour the Twentieth Annual Report of the Hydro-Electric Power Commission of Ontario for the fiscal year ending October 31, 1927.

This Report covers all of the Commission's activities and also embodies the financial statements of the municipal electric utilities operating in conjunction with the various systems of the Commission and supplying electrical service to the people of the Province.

Dealing, as it does, with a multiplicity of activities relating to several electrical systems obtaining power from twenty-two hydro-electrical plants operated by the Commission, supplemented by power purchased from other sources, and recording financial and other data relating to the individual local municipal electric utilities, the Annual Report presents a large amount of statistical information, much of which must, of necessity, be of a summary character.

The financial statements, the statistical data and the general information given, however, are so arranged and presented as to convey a comprehensive outlook on the features of the Commission's operations. Not only does the Report record the progress made during the past year, but it gives, in addition, certain cumulative results for the various periods during which operation has been maintained in the respective municipalities.

During the past year the work of the Hydro-Electric Power Commission has been characterized by steady growth. On the Central Ontario and Trent system and on the Rideau, St. Lawrence and Ottawa systems the increases in load have necessitated arrangements being made for additional supplies of power. To meet these increased demands, the Commission is negotiating a contract with the Gatineau Power Company for a supply of 60-cycle power. Transmission lines are now being constructed to convey power from developments on the Gatineau river to the Niagara system of the Commission, and during the year 1928 this additional power will be available for five systems.

The operation of all the systems has been carried on successfully and without serious trouble. The class of equipment provided in the Commission's generating plants and on its transmission networks, and the care with which it is maintained and operated have enabled the Commission to provide a remarkable continuity of service. This is indicated by the fact that power was never entirely off the Niagara system for a single minute during the year. On the Georgian Bay system the continued combined operation of the various generating plants has been very satisfactory and has resulted in an improved service. On the Central Ontario and Trent system, special attention has been given to the problem of conserving and increasing the flow of streams by the installation of dams and the creation of storage reservoirs.

Cost of Electrical Service Furnished by the Commission

The function of the Commission is not only to use its best endeavours to provide for the people of Ontario, at cost, an adequate and reliable supply of electrical energy, but also to ensure that the cost of that electrical energy to the consumers shall be the minimum consistent with the financial stability of the enterprise. The success that has been attained in the accomplishment of the latter object may be appreciated from the fact that, whereas, according to a recent statement by an accredited authority in the United States,* the average cost of electricity to the domestic consumer in the United States, in 1927, exceeded seven cents per kilowatt-hour, the corresponding cost in Ontario, in municipalities served by the Hydro-Electric Power Commission—as shown by the figures given in Statement "D", of this Report—was, for 1927, less than two cents per kilowatt hour. Statement "D" indicates also that rates for commercial light and industrial power service in Ontario are similarly low.

Respecting the cost to the ultimate consumer of electrical service furnished to Ontario municipalities by the Commission, the following facts are of interest:

More than eighty per cent of the electrical energy utilized for domestic service is sold in municipalities where the average charge to consumers of this class is less than two cents per kilowatt-hour.

More than eighty per cent of the electrical energy utilized for commercial light service is sold in municipalities where the average charge to consumers of this class is less than three cents per kilowatt-hour.

More than seventy per cent of the electrical power distributed by municipal systems and utilized for power service is sold in municipalities where the average charge to consumers is less than twenty-five dollars per horsepower per year.

In each of the above cases the consumers' cost quoted is inclusive of all charges.

Growth in Load

The following tabulation shows the growth in load in the various systems during the year.

*Consult, *Electrical World*, New York, January 7, 1928.

DISTRIBUTION OF POWER TO SYSTEMS

20-Minute-Peak Horsepower

System Coincident Peaks

System	October 1926	December 1926	October 1927	December 1927
Niagara system	800,000	809,651	810,322	853,960
Georgian Bay system	17,109	18,191	19,247	21,791
St. Lawrence system	6,790	6,932	8,246	9,033
Rideau system	3,076	3,150	3,290	3,123
Thunder Bay system	40,977	45,640	43,603	42,332
Ottawa system	16,354	17,728	18,480	18,794
Central Ontario and Trent system	41,166	43,901	43,458	47,994
Nipissing system	2,560	2,697	3,054	3,225
Total	928,032	947,890	949,700	1,000,252

Financial Summaries

It will be observed that the financial statements embodied in this Report are presented in two main divisions, namely, a division—Section IX—which deals with the operations of the Commission in the generation, transformation and transmission of electrical energy *to the co-operating municipalities*, and a division—Section X—which deals with the various operations of the municipal electric utilities in the localized distribution of electrical energy *to consumers*.

The cumulative results to date of the operation of the several systems of the Commission as set forth in this Report demonstrate a healthy financial condition.

The total investment of the Hydro-Electric Power Commission of Ontario in power undertakings and hydro-electric railways is $204,372,066.84, and the investment of the municipalities in distributing systems and other assets is $81,792,678.34, making in power and hydro-electric railway undertakings a total investment of $286,164,745.18. The total revenue derived from this capital investment aggregated $34,056,707.88 in 1927.

The following statement shows the capital invested in the respective systems and municipal undertakings:

Niagara system	$157,273,132.98
Georgian Bay system	5,315,625.84
St. Lawrence system	1,328,384.25
Rideau system	1,173,928.46
Thunder Bay system	14,144,679.68
Ottawa system	143,441.05
Engineering—Power sites, Algoma district	7,288.23
Central Ontario and Trent system	14,260,456.10
Nipissing system	1,054,487.80
Hydro-electric railways	6,696,522.91
Office and service buildings, construction plant, inventories, etc., relating to all of the above properties	2,974,119.54
	$204,372,066.84
Municipalities' distributing systems and other assets (exclusive of $10,143,205.66 of municipal sinking fund equity in H-E.P.C. system)—all systems	$81,792,678.34
	$286,164,745.18

The following statement shows the combined revenue of the Hydro-Electric Power Commission and the municipal electric utilities:

Revenue of the Hydro-Electric Power Commission:			
From the municipal electric utilities, rural power districts, Hydro-Electric railways and other power customers—			
Niagara system	$16,684,817.42		
Georgian Bay system	704,669.94		
St. Lawrence system	253,526.04		
Rideau system	156,431.32		
Thunder Bay system	1,030,395.10		
Ottawa system	190,653.30		
Bonnechere Storage	4,111.20		
		$19,024,604.32	
From rural consumers—			
Niagara rural power districts	$904,545.56		
" rural lines	5,258.63		
Georgian Bay rural power districts	33,885.15		
" " rural lines	274.72		
St. Lawrence rural power districts	18,852.11		
Ottawa rural power district	16,107.47		
		978,923.64	
From the Central Ontario and Trent System, also Nipissing System and the Pulp Mill		2,328,173.17	
		$22,331,701.13	
From Hydro-Electric Railways—			
Sandwich, Windsor & Amherstburg Ry.	$1,089,611.05		
Guelph Radial Railway	115,794.95		
		1,205,406.00	
Total revenue of the Commission			$23,537,107.13
Revenue collected by the municipal electric utilities			24,583,022.13
Aggregate revenue of the Commission and the municipal electric utilities			$48,120,129.26
Deduct:			
Revenue from power supplied to:			
Municipal electric utilities		$13,975,890.69	
Hydro-Electric Railways		87,530.69	
(See footnote)			14,063,421.38
Combined revenue			$34,056,707.88

Revenue of Commission

As usual the Commission is able to report that the revenue obtained from the consumers has been more than sufficient to meet the full cost of generating and transmitting the electrical energy as well as to provide for all operating expenses and the fixed charges of the municipal utility equipments.

The Commission collected from the municipal utilities and other customers, for power sold, a total sum of $22,331,701.13. This sum was appropriated to meet all the necessary fixed charges and to provide for the expenses of operation and administration. After meeting all charges there was left a net surplus of $534,196.93.

*Note: This deduction is made due to the fact that the revenue of the municipal electric utilities is the source from which the Commission is reimbursed for the cost of power supplied to such utilities.

The following statement summarizes the Commission's collections from municipal electric utilities and other power customers for the year and shows how the collections have been appropriated:

Revenue from municipal electric utilities and other power customers		$22,331,701.13
Appropriated as follows:		
Operation, maintenance, administration, interest and other current expenses	$16,404,769.61	
Reserves for sinking fund, renewal of plant and equipment and contingencies	5,392,734.59	
		21,797,504.20
Net surplus, after providing for all expenses and necessary fixed charges, credited to municipalities and shown in their accounts		$534,196.93

Rural Electrification

During the past two or three years very substantial progress has been made in Ontario in the field of rural electrification. Practically all rural electrical service is now given through rural power districts which are operated directly by the Commission. There is now more than $5,200,000 invested in the rural power district systems established by the Commission. Towards this rural work the Ontario Government, pursuant to its policy of promoting the basic industry of agriculture, has, in the form of grants-in-aid, contributed 50 per cent of the costs of transmission lines and equipment, or about $2,600,000. About 2,850 miles of transmission lines have been constructed to date, of which 910 miles were constructed during the past year, a mileage which exceeds that constructed in any former year. There are now more than 25,000 customers supplied in the rural power districts.

RURAL POWER DISTRICTS—OPERATIONS FOR YEAR 1927

	Niagara system	Georgian Bay system	St. Lawrence system	Ottawa system	Central Ontario and Trent system and Nipissing system	Totals
	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
Cost of power as provided to be paid under sec. 23 of the Act	308,809.74	12,929.81	7,035.64	3,721.96	21,392.13	353,889.28
Cost of operation, maintenance and administration	235,553.62	7,102.90	4,464.42	6,738.88	15,098.82	268,958.64
Interest	92,675.93	5,124.98	2,617.49	2,649.55	4,949.46	108,017.41
Renewals	78,193.87	3,645.70	1,965.38	2,144.09	4,063.32	90,012.36
Contingencies and obsolescence	39,096.93	1,813.86	982.69	1,073.05	2,088.30	45,053.83
Sinking fund	20,764.27	1,135.19	533.93	575.56	.....	23,008.95
Total expenses	775,094.36	31,752.44	17,599.55	16,902.09	47,592.03	888,940.47
Revenue from customers	904,545.56	33,885.15	18,852.11	16,107.47	59,167.87	1,032,558.16
Surplus	129,451.20	2,132.71	1,252.56	.....	11,575.84	144,412.31
Deficit	.....	.....	.....	794.62	.....	794.62
Net surplus	.....	.....	.....	.....	.....	143,617.69

Municipal Electric Utilities

The following is a summary of the year's operation of the electric utilities of the municipalities which operate under cost contracts with the Commission:

Total revenue collected by the municipal electric utilities		$24,583,022.13
Cost of power	$13,652,712.09	
Operation, maintenance and administration	4,681,466.93	
Debenture charges and interest	3,694,855.76	
Depreciation	1,262,000.65	
Total		23,291,035.43
Surplus for the year, includes surplus from H-E.P.C.		$1,291,986.70

The above covers only the municipalities operating under cost contracts with the Commission.

Reserves of Commission and Municipal Electric Utilities

The total reserves of the Commission and the municipal electric utilities for sinking fund, renewals, contingencies and insurance purposes amount to $65,533,185.60, made up as follows:

Niagara system	$23,673,222.79
Georgian Bay system	1,379,191.18
St. Lawrence system	333,995.98
Rideau system	212,547.72
Thunder Bay system	612,547.82
Ottawa system	12,555.63
Central Ontario and Trent system	2,105,281.05
Nipissing system	145,692.83
Bonnechere storage	11,201.61
Service buildings and equipment	465,903.62
Hydro-electric railways	156,332.18
Insurance—Workmen's compensation and staff pension insurance	1,820,545.72
Total reserves of Commission	$30,929,018.13
Total reserves of municipal electric utilities	34,505,522.11
Total Commission and municipal reserves	$65,434,540.24

The consolidated balance sheet of the municipal electric utilities, on page 229, shows a total cash balance of $3,014,832.48, and bonds and other investments of $1,696,237.66. The total surplus in the municipal books now amounts to $23,182,716.37, in addition to a depreciation reserve and sundry other reserves aggregating $11,322,805.74.

The Commission has been sensible of the necessity of building up its reserves in order to maintain this important public service on a sound financial basis. During the past seven years there have been placed in operation power properties —including that of the Toronto Power Company acquired by purchase—that have involved a capital outlay aggregating $136,000,000. As each of these properties came into actual operation supplying power to the systems of the Commission, the process of setting up reserves commenced. It may be pointed out that the reserves of the Commission during the past three years have more than doubled.

The following is a brief summary of the principal operations relating to the several systems of the Commission:

Niagara System

The Niagara system embraces all the territory lying between Niagara Falls, Hamilton, and Toronto on the east, and Windsor, Sarnia, and Goderich on the west, served with electrical energy generated at plants on the Niagara river.

There has been a steady increase in the number of consumers supplied on this system, and also in the loads supplied by the Commission to the municipalities. There are no large power developments under construction by the Commission at the present time to serve the Niagara system and the power supply available from the Niagara river will all be in use about the end of the year 1928. In order to provide for the immediate future demands for power, the Commission has entered into a long-term contract with the Gatineau Power Company for 260,000 horsepower. Delivery of the first block of this power is to be made about the end of the year 1928. This power will come from generating plants now being completed on the Gatineau river in the Province of Quebec, and will be received by the Commission at the inter-provincial boundary on the Ottawa river. It will be transmitted over a 220,000-volt steel-tower transmission line in the most direct route to Toronto where, at Leaside, the transmission line will be tied in to the Niagara system. The construction of this line is well under way and the receiving station will be started early in 1928. The power received from the Gatineau river will be 25-cycle power similar to the supply at present given in the Niagara system of the Commission.

The Commission in this system has a total capital investment of $157,273,132.98 and accumulated reserves for renewals, sinking fund and contingencies aggregate $23,673,222.79. In the rural power districts of this system, which are operated directly by the Commission, the revenue for the year from customers was $904,545.56, and the total cost of supplying the service was $775,094.36, leaving a balance of $129,451.20, which is placed to the credit of the districts in this system. The greater part of this surplus is returnable to the users in the form of reduced rates or cash.

With respect to the electric utilities of the municipalities comprising this system, the actual cost of power during the year was $416,246.54 less than the amounts of the interim bills. The municipal electric utilities operated with a net surplus of $940,578.57 after providing $1,083,087.40 for depreciation and $1,375,901.26 for the retirement of installment and sinking fund debentures. Seventeen municipalities had deficits during the year, aggregating $8,529.33. The total revenue of the municipal electric utilities in this system was $20,791,106.65, an increase of $1,329,839.81.

Georgian Bay System

The Georgian Bay system serves that portion of the Province which surrounds the southern end of Georgian bay and lies to the north of territory served by the Niagara system and to the west of the territory served by the

Central Ontario and Trent system. It extends from Kincardine on lake Huron on the west to Uxbridge and Port Perry on the east, and as far north as Huntsville in the district of Muskoka.

This system obtains its electrical energy from five hydro-electric developments and one frequency changing station. The latter is situated at Mount Forest and is used to transfer power in either direction between the Niagara system and the Georgian Bay system as required. The total capacity of these plants approximates 22,000 horsepower. As the aggregate demand of the various municipalities comprising this system has reached the available capacity of the existing generating plants, and as the system peak load has been increasing at the rate of approximately 2,000 horsepower per annum for several years past, an investigation was made during the year covering provision for new developments, and arrangements have been made to undertake the construction next year of a new development at Trethewey falls on the south branch of the Muskoka river a short distance above the Hanna Chute development which will provide an additional 2,300 horsepower in plant capacity. Arrangements were also made to undertake a further development of 12,000 horsepower for this system on the Musquash river which drains the Muskoka watershed. The construction of this development will be started next year and probably completed in about two years' time.

The past year was one of the most successful in the history of the Georgian Bay system, both with respect to the generation and transmission departments controlled by this Commission, and the local distribution systems under the jurisdiction of the municipal commissions. The total capital invested by the Commission in this system is $5,315,625.84, and the accumulated reserves, inclusive of renewals, sinking fund, and contingencies aggregate $1,379,191.18. The revenue for the year from the rural power districts on this system which are directly operated by the Commission, amounted to $33,885.15, whereas the total cost of service was $31,752.44, thus leaving a balance of $2,132.71 to be placed to the credit of the system, a substantial portion of which is returnable to individual consumers in the form of cash or reduced rates.

The results obtained during the year by the electric utilities in the various municipalities have been most satisfactory. The actual cost of power during the year was $46,037.87, less than the total collections by means of interim bills. The total net surplus for the year from the various municipal electrical utilities amounted to $85,980.24 after providing $46,713.28 for depreciation, and $47,508.23 for the retirement of instalment and sinking fund debentures. Seven small municipalities operated with losses aggregating $4,087.47, whereas the total revenue of the combined municipal electrical utilities of the system was $969,585.93.

St. Lawrence System

The St. Lawrence system serves the district immediately to the north of the St. Lawrence river between Brockville and Lancaster; the supply of power for the system being purchased from the Cedar Rapids Transmission Company, delivery being made at a point near Cornwall. Service is given to eleven municipalities, six rural power districts and two companies.

The Commission in this system has a total capital investment of $1,328,384.25 and accumulated reserves for renewals, sinking fund and contingencies aggregate

$333,995.98. In the rural power districts of this system, which are operated directly by the Commission, the revenue for the year from customers was $18,852.11, and the total cost of supplying the service was $17,599.55, leaving a balance of $1,252.56, which is placed to the credit of the districts in this system. The greater part of this surplus is returnable to the users in the form of reduced rates or cash.

With respect to the electric utilities of the municipalities comprising this system, the actual cost of power during the year was $5,811.56 less than the amounts of the interim bills. The municipal electric utilities operated with a net surplus of $37,806.15 after providing $10,638.00 for depreciation and $10,843.03 for the retirement of instalment and sinking fund debentures. One municipality in this system had a small deficit of $205.28. The total revenue of the municipal electric utilities in this system was $210,947.33.

Rideau System

The Rideau system serves the district in the vicinity of Smiths Falls, Perth and Carleton Place. Power is available from two generating plants, one at Carleton Place and the other installed by the Commission at High Falls. Both are situated on the Mississippi river. The Commission also purchases power from the Rideau Power Company of Merrickville. The Carleton Place plant was in operation during the past year as a standby. The system supplies five municipalities situated between the Ottawa and St. Lawrence rivers, west of Ottawa.

The Commission in this system has a total capital investment of $1,173,928.46 and accumulated reserves for renewals, sinking fund and contingencies aggregate $212,547.72.

With respect to the electric utilities of the municipalities comprising this system the actual cost of power during the year was $9,886.27 less than the amounts of the interim bills. The various municipal electric utilities operated with a surplus of $23,874.73 after providing $8,984.00 for depreciation and $13,212.09 for the retirement of debenture debt. There were no deficits. The total revenue of the municipal electric utilities in this system was $224,793.97.

Thunder Bay System

The Thunder Bay system serves the municipalities situated in the district of Thunder Bay at the head of the Great Lakes. Power supply for this system is obtained from the Commission's hydro-electric developments on the Nipigon river, about seventy miles east of Port Arthur. The Cameron Falls generating station is complete with an installation of 75,000 horsepower. Storage works at the outlet of lake Nipigon regulate the outflow from the lake and the reservoir capacity is sufficient to provide for a complete regulation of the flow.

Apart from the demand for power for the ordinary domestic, commercial and municipal purposes of the cities served, the principal demand for power comes from terminal grain elevators and pulp and paper mills, the latter utilizing the greater portion of the generating plant output. During the past year, three of the ground wood pulp mills served by the system have been obliged to

curtail production on account of adverse market conditions in that particular product. This has resulted in a lower power demand on the system than was anticipated. One of these mills operated at approximately one-third of its capacity during the year while the other two mills were closed down completely, one in July and the other in October. This condition is only temporary, however, as one mill ceased operation to complete the construction of a large extension to its plant, including the installation of a paper machine, and will resume operations again in July of next year fully equipped to manufacture newsprint paper, thus being assured of a local market for its ground wood pulp. The other mill, after closing down, was taken over by one of the strongest companies operating in Canada, and an additional contract has been executed with the Commission for 22,000 horsepower covering the supply of power for a new mill. Delivery of this power starts at the end of 1930. This mill will also be equipped to manufacture newsprint paper and thus, a recurrence of the adverse conditions experienced with these ground wood pulp mills is unlikely in the future.

The loss of load caused by these conditions has, however, been more than offset by the construction of a new pulp and paper mill fully equipped to manufacture newsprint paper; and also by the construction of a large extension to an existing pulp and paper mill which has more than doubled its demand for power on the system. These additional loads, together with the power supplied for the first time to the city of Fort William during the year, have resulted in a substantial increase over the previous year in power sold from the system.

Due to the curtailment of the demands for power from the various pulp mills and to the fact that construction programs for new mills and extensions to existing mills have been delayed, the construction work on the new Alexander development was temporarily closed down at the end of the year. It will be resumed again at an indefinite future date and so arranged that the new development will be ready to deliver power when required.

The city of Fort William was served for the first time at the beginning of the year, and has received service for nearly eleven months of the fiscal year. The highest twenty-minute demand established during the year was 8,660 horsepower, and the average for the year 7,194 horsepower.

The highest peak established by the city of Port Arthur during the year was 32,393 horsepower, being 4,176 horsepower greater than the highest peak established during the preceding year. The average load for the same period was also 1,988 horsepower greater than for 1926. A new pulp and paper mill was placed in operation at Port Arthur during the year, and the capacity of an existing pulp and paper mill was doubled during the same period. As these two additional loads were only served for a portion of the year the actual increase does not appear to be as great as it would have been had these loads been on the system for the full year. This accounts for the difference between the increase in the average load and the increase in the peak demand as compared with the previous year.

The 1927 annual financial statement for the Thunder Bay system, although showing a loss, proves the system to be in much better condition than in previous years and indicates improvement and progress, as the total average load sold, notwithstanding the reductions for the ground wood pulp mills, increased by 6,626 horsepower over 1926, with a corresponding increase in revenue. In

addition, the system for the first time set up sinking fund reserve, this amounting to $130,022.16 for the full year. The other reserves set up for the year were, contingencies and obsolescence $60,626.05; being approximately $36,000 greater than for 1926, and for renewals $107,267.29; or, approximately $8,000 greater than for 1926. Thus, the total reserves set up during 1927 exceeded those for 1926 by $174,765.42; whereas, the total deficit for the year was $64,042.05.

The Commission, in the Thunder Bay system, has a total investment of $14,144,679.68, and accumulated reserves for renewals, contingencies, and sinking fund aggregating $612,547.82. The total revenue of the municipal electrical utilities in the system was $1,176,952.60, or $431,000.05 greater than in 1926, and the total revenue collected by the Commission for power sold to the municipalities and private companies was $1,030,395.10; being $189,080.51 greater than for total collections from customers during 1926. The three municipalities served by this system operated with a net surplus of $89,054.76 after providing depreciation to the extent of $23,970.00 and $23,600.65 for the retirement of debenture debt, although one shows a net loss of $10,363.17.

Due to the construction of additional terminal grain elevators and extensions to those already in operation, to the resumption of operations next year by certain pulp mills, and to the new pulp mill load originating during the past year which will be supplied for the full term of the coming year, the prospects for the future on this system are most promising and studies and investigations already completed, based on accurate information, give indications of surpluses for next year and for several years to come.

Ottawa System

The Ottawa system comprises the city of Ottawa and the Nepean rural power district. It receives its power from a hydro-electric development on the Ottawa river adjacent to the city. Power for the Ottawa system is purchased through the Hydro-Electric Power Commission from a private corporation and, therefore, the municipalities of the Ottawa system are not acquiring any equities nor establishing reserves in power generating and transmission systems. It is interesting to note that, although Ottawa enjoys a very low average cost for electrical energy for domestic service, its net surplus after providing $56,410.00 for depreciation was $50,116.64, an amount almost equal to the revenue received by the electrical utility of the city for the commercial power service it supplied. This is in addition to retiring $19,410.13 debenture debt.

Central Ontario and Trent System

The Central Ontario and Trent system serves the district bordering the north shore of lake Ontario, the westerly limit being the village of Pickering and the easterly, the municipality of Kingston. The nucleus of this system was a group of properties formerly controlled by the Electric Power Company, Limited, and operated by it through the agency of twenty-two subsidiary companies. These properties were all purchased by the province of Ontario on March 1, 1916, and have been operated by the Commission as trustee for the Province since June 1, 1916. Since that date the system has been greatly enlarged in order to meet the constantly growing needs of the district.

Twelve municipalities operating their own distribution systems under contract with the Commission, are grouped in what is known as the Trent system.

Fifteen municipalities where the Commission on behalf of the Province operates the distribution systems and three municipalities receiving power under special conditions, are termed the Central Ontario system.

The power supply for the Central Ontario and Trent system, which is obtained from a number of power developments situated on the Trent and Otonabee rivers, has been somewhat taxed during 1927, owing to the sudden growth of load. Within the year the Commission has received requests for an additional 8,000 horsepower in one municipality alone and this, combined with the more than normal growth of load for the rest of the system, has created an unusual condition for the future. This is to be met by the construction of a new 44,000-volt line from Trenton to Oshawa and by the execution of a contract with the Gatineau Power Company for a future delivery of power.

For financial purposes, the Nipissing system referred to below, is included with the Central Ontario and Trent system. After operating, maintenance and interest charges were met out of the revenue from the system, the balance remaining was insufficient by the sum of $11,785.11 to meet in full the necessary amortization and depreciation reserves. The total reserves to date, provided out of earnings and held specifically for the benefit of the system, amount to $2,250,973.88.

Nipissing System

This system serves the district adjacent to and inclusive of the city of North Bay, the town of Powassan and the villages of Callander and Nipissing. The plant and properties comprising this system form a part of those acquired by the Province in 1916 from the Electric Power Company, Limited, and have been operated by the Commission since that date in a manner similar to that employed in the case of the properties in the Central Ontario district. Two hydro-electric developments serve the Nipissing system, both being situated on the South river, one at Nipissing and the other at Bingham Chute.

Investigations were carried on during the year respecting the provision of additional hydro-electric development which will soon be required. There has been a steady increase in the demand for electrical energy, especially in the city of North Bay, and it is anticipated that the entire available capacity of the two existing developments will be required to supply the demand during the coming year. Plans are being prepared to begin the construction of the new development during the next twelve months so as to provide for meeting the increase in load before the municipalities are confronted with the seriousness of a power shortage.

Due to the expiration of the franchise in North Bay, under which service has been given in the past to that municipality, negotiations have been carried on with the city council covering future operations, and such progress has been made that it is expected that in all of the municipalities on the system by-laws

will be submitted to the ratepayers during the coming year respecting het purchase of the local distribution systems, thus permitting operation in accordance with the standard practice under the Power Commission Act.

The Annual Report

The Table of Contents, pages xxi and xxii, conveys a good understanding of the scope of the matters dealt with in the Report, to which there is also a comprehensive Index. To those not conversant with the Commission's Reports the following notes will be useful.

In Section II, pages 7 to 48, dealing with the Operation of the Systems, are a number of interesting diagrams showing, graphically, the increase in the loads on the various systems. Tables are also presented showing the amounts of power taken by the various municipalities during the past three years.

The rural distribution work of the Commission has proved of widespread interest and special reference to this is made in Section III, on pages 56 to 66. The power distributed to rural districts is, and probably must always be, but a relatively small proportion of the power distributed by the Commission. The supplying of electrical service in rural areas, and especially on the farm, has, however, been of great economic benefit to Ontario. The Provincial government grants-in-aid to this work have been of assistance to agricultural activities, and have enabled the Commission to extend transmission lines to many areas which could not otherwise have received the benefits of electrical service.

In Sections IV, V and VI will be found information respecting progress of work on new power developments and on transmission system extensions, together with photographic illustrations.

About three-fifths of the Report is devoted to statistical, financial data which are presented in two Sections, IX and X.

Section IX presents in summary form the financial statements relating to the operations of the Commission in the generation, transformation and transmission of electrical energy to the co-operating municipalities. It is introduced by an important explanatory statement which appears on pages 108 to 113, to which special reference should be made.

Section X presents in summary form the financial statements relating to the operations of the municipalities in the localized distribution of electrical energy to consumers. It also contains details of the costs of electrical energy to consumers in the various municipalities and tabular statements of the rates in force which have produced these costs. An explanation of the various tables and statements is given at the commencement of this Section on pages 223 to 225; and a special introduction to Statement "D," which relates to the cost of electrical service in Ontario, together with a diagram, appears on pages 327 to 329.

In its Annual Reports the Commission aims to present a comprehensive statement respecting the activities of the whole undertaking under its administration. Explanatory statements descriptive of the operations of the Commission in various branches of its work are suitably placed throughout the Report in order that the citizens of the Province may be kept fully informed upon the working-out of the Commission's policies.

To-day, the Commission is distributing about one million horsepower, and the "Hydro" organization has become firmly established in the general social, commercial and industrial structure of the Province. Recognizing the needs for the future, the Commission is employing every means within its power to provide for the further development, in the most economic manner, of the undeveloped provincial water-power sites, so that hydro-electrical energy may be available at a minimum cost as and when required to meet the needs of the public. This policy of public-ownership and development does not preclude the Commission from occasionally purchasing electrical power when it finds it is good business to do so, and such special purchases of power are in no way to be regarded as a departure from the general policy of the Province with respect to its hydro-electric resources.

The Commission has devoted special attention to facilitating the building-up of suitable reserves in order that the property of the municipally-owned undertaking may be fully safe-guarded, as well as maintained in a highly-efficient condition. It is believed that the efforts along these lines have met with the special approval of the interested municipalities.

It is again my privilege on behalf of the Commission to express its appreciation to the Press of the Province for its service to this great undertaking. Also, the Commission is deeply sensible of the loyal co-operation of its staff, and of the good-will and support of the members of all the local organizations connected with this extensive public work.

Respectfully submitted

CHARLES A. MAGRATH,
Chairman.

Toronto, Ontario, March 31st, 1928.

Charles A. Magrath, Esq.,
Chairman, Hydro-Electric Power Commission of Ontario,
Toronto, Ontario.

Sir,—I have the honour to transmit herewith the Twentieth Annual Report of the Hydro-Electric Power Commission of Ontario for the fiscal year ended October 31st, 1927.

I have the honour to be,
Sir,
Your obedient servant,
W. W. Pope,
Secretary.

CONTENTS

Section		Page
I.	Legal Proceedings:	
	Acts (see also Appendix I)	1
	Right-of-way and Lands	5
II.	Operation of the Systems:	
	General	7
	Niagara system	10
	Georgian Bay system	22
	St. Lawrence system	29
	Rideau system	32
	Thunder Bay system	33
	Ottawa system	36
	Central Ontario and Trent system	37
	Nipissing system	46
III.	Municipal Work:	
	Niagara system	49
	Georgian Bay system	51
	St. Lawrence system	53
	Rideau system	53
	Thunder Bay system	53
	Ottawa system	54
	Central Ontario and Trent system	54
	Nipissing system	55
	New Ontario district	55
	Rural electrical service	56
IV.	Hydraulic Engineering and Construction:	
	Niagara system	67
	Georgian Bay system	68
	Thunder Bay system	70
	Central Ontario and Trent system	72
	Hydraulic investigations	72
V.	Electrical Engineering and Construction:	
	Niagara system	76
	Georgian Bay system	80
	Rideau system	80
	Thunder Bay system	81
	Central Ontario and Trent system	81

SECTION PAGE

VI. TRANSMISSION, DISTRIBUTION AND RURAL SYSTEMS (SEE ALSO APPENDICES II AND III):

NIAGARA SYSTEM - - - - - - - - - - - - - - - - - 82
GEORGIAN BAY SYSTEM - - - - - - - - - - - - - - - - - 85
THUNDER BAY SYSTEM - - - - - - - - - - - - - - - - - 85
CENTRAL ONTARIO AND TRENT SYSTEM - - - - - - - - - - - - - 86

VII. LABORATORIES - - - - - - - - - - - - - - - - - 87

ELECTRICAL INSPECTION - - - - - - - - - - - - - - - - 94

VIII. ELECTRIC RAILWAYS:

ESSEX DISTRICT RAILWAYS - - - - - - - - - - - - - - - 100
GUELPH DISTRICT RAILWAYS - - - - - - - - - - - - - - - 106

IX. FINANCIAL STATEMENTS RE HYDRO-ELECTRIC POWER COMMISSION:

EXPLANATORY STATEMENT RESPECTING THE ACCOUNTS - - - - - - - 108
GENERAL DETAILED STATEMENT OF ASSETS AND LIABILITIES - - - - - - 114
NIAGARA SYSTEM - - - - - - - - - - - - - - - - - 124
GEORGIAN BAY SYSTEM - - - - - - - - - - - - - - - - - 168
ST. LAWRENCE SYSTEM - - - - - - - - - - - - - - - - - 182
RIDEAU SYSTEM - - - - - - - - - - - - - - - - - - 190
THUNDER BAY SYSTEM - - - - - - - - - - - - - - - - - 194
OTTAWA SYSTEM - - - - - - - - - - - - - - - - - - 198
PROVINCIAL TREASURER, ACCOUNT WITH - - - - - - - - - - - - 202
HYDRO-ELECTRIC RAILWAYS - - - - - - - - - - - - - - - 204
CENTRAL ONTARIO AND TRENT AND NIPISSING SYSTEMS - - - - - - - 207
APPROPRIATIONS, ADVANCES AND CAPITAL EXPENDITURES - - - - - - - 218

X. MUNICIPAL ACCOUNTS:

EXPLANATORY STATEMENT - - - - - - - - - - - - - - - 223
CONSOLIDATED BALANCE SHEET - - - - - - - - - - - - - - 226
CONSOLIDATED OPERATING REPORT - - - - - - - - - - - - - - 230
STATEMENT A—BALANCE SHEETS - - - - - - - - - - - - - - 234
STATEMENT B—DETAILED OPERATING REPORTS - - - - - - - - - - - 274
STATEMENT C—RESPECTING STREET LIGHTS - - - - - - - - - - 314
STATEMENT D—COMPARATIVE REVENUE, CONSUMPTION, NUMBER OF CONSUMERS, AVERAGE MONTHLY BILL, NET COST PER KILOWATT-HOUR, ETC - - - - - 327
STATEMENT E—COST OF POWER AND RATES FOR DOMESTIC, COMMERCIAL LIGHTING AND POWER SERVICE - - - - - - - - - - - - - - - 344

APPENDIX I. ACTS. - - - - - - - - - - - - - - - - - - 359

APPENDIX II. TRANSMISSION LINE RECORDS - - - - - - - - - - - - 384

APPENDIX III. DISTRIBUTION LINES AND SYSTEMS - - - - - - - - - - 398

INDEX - 405

ILLUSTRATIONS

PAGE

RURAL ELECTRICAL SERVICE IN ONTARIO:
- APPLICATIONS OF "HYDRO" POWER ON THE FARM - - - - - - - Frontispiece
- EFFICIENT USE OF ELECTRICAL SERVICE ON AN ONTARIO FARM - - - - - - 57
- HALF-HORSEPOWER MOTOR BELTED TO CREAM SEPARATOR - - - - - - - 58
- COMBINED KITCHEN-LIVING ROOM IN AN ONTARIO FARM HOME - - - - - - 58

QUEENSTON-CHIPPAWA POWER DEVELOPMENT:
- INTERIOR OF GENERATING STATION SHOWING CEILING LIGHTS - - - - - - 69

ALEXANDER POWER DEVELOPMENT—NIPIGON RIVER:
- EXCAVATION FOR DIVERSION CANAL - - - - - - - - - - - - - - - 71
- CONTROL SLUICES FOR DIVERSION CANAL - - - - - - - - - - - - - 71
- MAIN DAM ROCK FILL - - - - - - - - - - - - - - - - - - - 71

DAM NO. 9 DEVELOPMENT—TRENT RIVER:
- PANORAMIC VIEW OF INTAKE AND POWER HOUSE - - - - - - - - - - 73

DAM NO. 8 DEVELOPMNET—TRENT RIVER:
- VIEW LOOKING UPSTREAM - - - - - - - - - - - - - - - - - 73
- INTERIOR VIEW - 73

NIPIGON RIVER POWER DEVELOPMENT:
- INTERIOR OF CAMERON FALLS GENERATING STATION - - - - - - - - - 75

WINDSOR MUNICIPAL STATION NO. 3 - - - - - - - - - - - - - - - - 77

ESSEX TRANSFORMER STATION:
- THE 26,000-VOLT STRUCTURE AS VIEWED FROM THE WEST - - - - - - 78
- THE 26,000-VOLT STRUCTURE AND TRANSFORMERS FROM THE SOUTH - - - - - 79

FORT WILLIAM TRANSFORMER STATION - - - - - - - - - - - - - - - 80

GATINEAU TRANSMISSION LINE—220,000 VOLTS:
- FOUR VIEWS SHOWING STANDARD, LIGHT-ANGLE, SEMI-ANCHOR, AND TRANSPORTATION TOWERS - 83
- STRINGING CABLE DURING THE WINTER OF 1927-28 - - - - - - - - - 85

THE LABORATORIES:
- CHECKING SAG IN BUS-BAR AND INSULATORS - - - - - - - - - - - 89
- NEW TESTING MACHINE - - - - - - - - - - - - - - - - - - 91

ESSEX DISTRICT RAILWAYS:
- THREE VIEWS OF TRACK CONSTRUCTION IN WINDSOR - - - - - - - - - 101

DIAGRAMS

	Page
Niagara system—Peak loads, 1910 to 1927	9
Queenston Generating Station—Peak loads, 1922 to 1927	11
Ontario Power Generating Station—Peak loads, 1924 to 1927	12
Toronto Power Generating Station—Peak loads, 1923 to 1927	13
Niagara system—Monthly kilowatt-hours taken by the, 1918 to 1927	15
Niagara system—Diagram of stations. Insert facing	16
Georgian Bay system—Peak loads, 1919 to 1927	23
Georgian Bay system—Diagram of stations. Insert facing	26
St. Lawrence system—Peak loads, 1921 to 1927	29
St. Lawrence and Rideau systems—Diagram of stations	31
Rideau system—Peak loads, 1921 to 1927.	32
Thunder Bay system—Diagram of stations	33
Thunder Bay system—Peak loads, 1916 to 1927	35
Ottawa system—Peak loads, 1917 to 1927	37
Central Ontario and Trent system—Peak loads, 1916 to 1927	38
Central Ontario and Trent system—Diagram of stations	39
Central Ontario and Trent system—Precipitation diagram, Otonabee watershed	41
Central Ontario and Trent system—Diagram showing general operating data	42
Nipissing system—Diagram of stations	46
Nipissing system—Peak loads, 1921 to 1927	47
Rural distribution—Aggregate peak loads, 1923 to 1927	60
Rural distribution—Mileage of primary lines approved	61
Essex District Railways—Operating statistics	103
Guelph District Railways—Operating statistics	107
Cost of Electrical Service in Municipalities served by the Hydro-Electric Power Commission	329

MAP

Transmission lines and Stations of the Hydro-Electric Power Commission of Ontario - - - - - - - - - - - - - - - - - At end of volume

TWENTIETH ANNUAL REPORT

OF THE

Hydro-Electric Power Commission of Ontario

SECTION I

LEGAL

A complete revision and consolidation of The Power Commission Act was prepared and at the 1927 Session of the Legislative Assembly of the Province of Ontario passed as Chapter 17. It now appears in the Revised Statutes of Ontario, 1927, as Chapter 57.

At the said Session of the Legislative Assembly six other Acts relating to the work of The Hydro-Electric Power Commission of Ontario were passed. These are reproduced in full in Appendix I to this report. The short titles to the said Acts are as follows:

The Power Commission Act 1927 (No. 2), Chapter 18.

The Rural Hydro-Electric Distribution Act 1927, Chapter 19.

The Township of Stamford and Hydro-Electric Power Commission Act 1927, Chapter 20.

The Power Commission Insurance Act 1927, Chapter 21.

The Hydro-Electric Railway Act 1927, Chapter 57.

The Toronto Radial Railway Act 1927, Chapter 58.

The changes in legislation, more particularly the consolidation of the Power Commission Act, made necessary a careful revision of power contracts and other forms of agreements. Appropriate changes have been made so as to comply with the Consolidated Act.

Amalgamation of Power Development at Niagara

Further progress was made in cleaning up details consequent upon the amalgamation of power development at Niagara which was authorized by the Power Commission and Company's Transfer Act, 1924. Registration under the Act establishing title in the Commission to lands of the Toronto & Niagara Power Company was practically completed.

Toronto Power Company

The Toronto Power Company was made defendant in an Exchequer Court suit but the Company was not directly involved. It had to appear because the debenture stock of the Company and three other forms of security had been chosen as types of determining rights of ownership in an action between the custodian at Ottawa and the custodian at Washington. The question of railway grade separation in the north-west area of Toronto received some consideration. In addition, there were a number of matters more or less routine affecting the Company and its subsidiary companies.

Toronto and York Radials

The release of the Commission from its trusteeship over Toronto & York Radial Railways was completed. The Toronto Radial Railway Act 1927 validated the agreement between the Commission and the city of Toronto which is set out as schedule to that Act. The obligations which had been undertaken by the Commission as trustee for the city were assumed by the city directly. The city took over possession and management of the radial properties at midnight on January 6, 1927. A considerable amount of work has since been done in completing transfers and carrying into effect the statute and the agreement.

Gatineau River Power

Negotiations were commenced for a second contract for the purchase of power from the Gatineau Power Company. In this instance the power is being secured for the Central Ontario and other systems in the eastern part of the Province. The main terms were practically agreed upon. There were a number of provisions, however, which were not settled before the close of the year. Power under this contract will relieve the shortage in the eastern part of the Province until such time as the rights on the St. Lawrence and the Ottawa are determined and power developments can be undertaken.

Power Rights

Power rights and prospective developments on the Ottawa and the St. Lawrence were under investigation and progress was made.

Litigation

An important action in regard to infringement of patent rights in connection with the intake at one of the power plants for which a large sum of money was claimed resulted in judgment in favour of the Commission, appeal was taken and the judgment was sustained, thus establishing the Commission's rights. The Commission had the usual number of incidental proceedings which were disposed of satisfactorily.

Electric Railways

A number of contracts were prepared for additional equipment for the Essex County Railway. Incidental details in connection with railway operation and properties required the usual amount of work.

Wire Crossings

In the extension of the Commission's lines, the lines of other organizations had to be crossed in many places. Rural extension of which so much was done this last year gave rise to the largest number. Agreements were sought in every instance and were obtained in the great majority. In some instances an order was obtained from the Board of Railway Commissioners for Canada.

Joint Use

Varying circumstances have brought up different proposals for joint use of lines. No general agreement has been found feasible, but in individual cases where the circumstances justified the procedure agreements were made, more particularly with telephone companies for sharing space on poles. These agreements took different forms according to the facts in each case. They were limited to cases of necessity.

Purchase of Equipment

A number of contracts were made for hydraulic and for electric equipment. The most important were concerned with the transmission and delivery of electrical power from the Gatineau Power Company.

Sale of Power

Several new municipalities entered into contract with the Commission and became part of the system in which they were situated. Some forty contracts for sale of power to industries and fifteen other customers were completed. Some of these were for large blocks of power.

Rural Electrical Service

There were a large number of new townships which completed rural power contracts with the Commission. In rural power districts the Commission operates on behalf of the municipality. The growth of rural distribution has been rapid. In new areas there is always a crop of inquiries. The work is strange to the people in the district and a certain amount of assistance is necessary before the statute and system become familiar and the work in good operating order. Even in the older districts a large number of queries and difficulties had to be dealt with.

Lighting on Highways

The past year saw a great increase in the lighting of highways in police villages and hamlets. The Consolidated Act brought into effect an improved method of procedure with respect to street lighting in rural power districts. The necessary procedure was outlined, the form of agreement prepared and the new scheme initiated. The improvement in roads and the increasing traffic make street lighting a necessity, and progressive settlements are all anxious to obtain the protection and other benefits which better lighting of the highways affords.

Changes in Local Systems

Rearrangements in the method of serving a number of localities entailed the transfer of equipment and also in a number of instances the transfer of small local systems. In each case proper documents were completed to protect both the Commission and the municipalities concerned.

Municipal Activities

The special nature of "Hydro" legislation occasions many inquiries. The necessary explanations have been given and the difficulties smoothed away. The matters dealt with covered a wide range, for example—the capacity of a local commissioner to hold other office; the carrying of works through an adjoining municipality; the legality of a grant by a public utility to a worthy object; the enlargement of a voted area; the erection of a new municipality with attendant changes.

Miscellaneous

A number of matters which cannot be classified under any of the foregoing heads required a due amount of attention. For the first time damage was done to a line of the Commission by an aeroplane hired from the owner for taxi service. Consideration was given in one or two instances to matters arising from Commission's communication systems, both carrier wave and short beam radio. Some work was also done in connection with different phases of the Commission's duties in inspection of electrical installations.

Right-of-Way

Settlements for right-of-way, pole locations, tree trimming and incidental damages have been made by the Right-of-Way department on the following low-tension lines during the year:—

Heely Falls to Norwood,
Auburn sta. to Peterboro,
Bowmanville to Oshawa,
Cross and Wellington junction to Cross and Wellington line,
Hanna Chute to South Falls,
Chesterville to Morewood,
Williamsburg sta. to Winchester sta.,
Morrisburg to Prescott,
Avonmore junction to Dominionville junction,
Dominionville junction to Monville,
Muskoka Beach junction to Muskoka Beach Company,
Dundas to Caledonia,
Preston to Kitchener,
Preston to Galt,
Kitchener to New Hamburg,
St. Thomas to Sarnia,
Essex to Windsor,
Mimico Creek to Davenport sta.,
Hamilton trans. sta. to intersection telephone line,
Thorold trans. sta. to Union Carbide junction,
Welland to Port Colborne,
Allenburg junction to Dundas trans. sta.,
Pelham junction to Nelson junction,
Dundas junction to Dundas,
Dundas junction to Lynden sta.,
Caledonia to Hagersville,
Guelph to Rockwood,
Stratford to Goderich,
Beachville junction to Embro dist. sta.,
Norwich junction to Tillsonburg,
Simcoe junction to St. Williams dist. sta.,
Paris junction to Burford junction,
Watford dist. sta. to Alvinston,
Bothwell junction to Wallaceburg junction,
Dresden junction to Oil Springs junction,
Kingsville junction to Kingsville dist. sta.,
Leamington junction to Leamington dist. sta.,
Watford junction to Watford dist. sta.,
Mitchell trans. sta. to N.S. & T. Ry.,
Nipigon to Bare Point,
Callendar to North Bay,
Bingham Chute.

Construction work on rural power lines has continued very actively during the year, necessitating the securing of line locations on various highways, county and other roads, and the making of arrangements with many private owners. The policy of the department has been to secure locations for the lines before actual construction has been commenced. This work as well as the settlement of damage and various other claims has been carried out on the following lines: Applehill, Aylmer, Baden, Barrie, Beamsville, Bond Lake, Bothwell, Bolton, Brampton, Brant, Caledonia, Chesterville, Cobourg, Drumbo, Dorchester, Dundas, Elora, Embro, Forest, Galt, Georgetown, Grantham, Haldimand, Jordan, London, Milton, Nepean, Neustadt, Newcastle, Newmarket, Niagara, Norwich, Orangeville, Oshawa, Pickering, Port Hope, Preston, Ridgetown, Saltfleet, Sarnia, Scarboro, Simcoe, St. Marys, St. Thomas, Stratford, Tavistock, Tillsonburg, Walsingham, Waterdown, Welland, Wellington, Woodbridge, Woodstock.

The most important project carried on by this department during 1927 has been the securing of the necessary right-of-way for towers and telephone lines on the Gatineau line from a point on the Ottawa river near Fitzroy Harbour to Leaside, a distance of more than 200 miles. This work involved the securing of easements for approximately 1,000 steel towers and a very large number of telephone poles, etc. A considerable part of this line passes through rough wooded country in the rear of the counties of Frontenac, Hastings, Addington, Lanark, etc., the owners of which were scattered and sometimes rather difficult to locate. Quite a large portion of this right-of-way was covered with bush which rendered it necessary to make contracts for the clearing of a strip of land 150 feet in width for right-of-way. In the great majority of cases and where at all possible this work was let to settlers whose assistance was proved quite satisfactory. Nearly all the clearing has been completed and the majority of the

tower rights, etc., has been secured. The balance of these rights with the settlement of damage claims and other incidentals will be covered during the ensuing year.

A block of land to be used as a station site has been purchased at Leaside and the right-of-way for about two miles east of this site has also been purchased, easements being taken for the remainder of such right-of-way.

The disposal of lands no longer required by the Commission has continued to receive attention. Quite a large block of such lands comprising over 1,300 acres adjacent to the Chippawa creek, which had been used for disposal purposes, has been so disposed of, as well as several small parcels in various other places.

Substation sites have been purchased as follows:—

Port Hope switching station,
Thamesford,
Milbrook.
The necessary site for the Leaside Station has also been secured.

Certain privately-owned lands required in connection with the Alexander power development on the Nipigon river have been secured and license of occupation of lands controlled by the Government of Ontario has been acquired in the same connection.

A number of outstanding claims for flooding damages in connection with storage development at Hollow lake, Braie lake, and Hanna Chute, and other places have been arranged.

As the Commission's activities are extended the number of claims for damages, accidents, etc., increases. It is the policy of the Commission in adjusting these claims to endeavour to arrive at amicable settlements. These are usually reached where the claimants are at all reasonable in their demands. The great majority of such cases has been adjusted without resort to litigation.

SECTION II

OPERATION OF THE SYSTEMS

The operation of all systems was unusually free from the extensive interruptions to service which sometimes occur as a result of lightning, sleet storms and hail. In general, reliable and continuous delivery of power has been experienced, with no load restrictions, and the exceptions were confined to limited areas with interruptions of short duration. Weather conditions were favourable both in regard to precipitation and storms, the rainfall during the summer and autumn doing much to maintain an adequate stream flow at the Commission's generating plants during the months when low flow is often experienced. On the Georgian Bay, Central Ontario, Rideau and Nipissing systems efforts were continued to store as much water as possible in various lakes tributary to the rivers on which the Commission's generating plants are situated, the control dams being operated so as to maintain a more uniform flow during the dry season. This regulation of flow has been of material benefit in the generation of power on the systems mentioned, particularly where the growth of load requires all available generating capacity.

No additional generating stations or generators were put into operation during the past year, and the natural growth of load has reduced the margin between the generating capacity available and the demand. This is the first year since 1918 that no increase has been made in the Commission's generating capacity.

The increase in the peak loads on all systems during this year was 71,500 horsepower, as against 56,000 horsepower last year. Each system showed an increase in average load, and the peak load increased on all except the Thunder Bay system. On the Niagara system, Central Ontario and the Nipissing systems the peak load increased in somewhat greater proportion than the average load. On the Niagara system this disproportionate increase in the peak load was taken care of by the arrangements for export of surplus power, the peak load exported being reduced 9,000 horsepower below 1926 figures, while the surplus kilowatt-hours exported were increased. The St. Lawrence and Rideau systems are the only systems showing an increase in the average load which exceeds the normal growth, the kilowatt-hours taken on these two systems showing increases of 26 per cent. and 15 per cent. respectively.

Taken on the whole, the peak loads show an increase of about eleven per cent., which is close to the average growth as established during the last ten years, but the total kilowatt-hours taken have not increased in proportion.

TOTAL POWER GENERATED AND PURCHASED

Plant	Normal operating capacity Oct. 31, 1927 horsepower	Peak load during fiscal year 1926-1927 horsepower	Total output during fiscal year 1926-1927 kilowatt-hours
HYDRO-ELECTRIC GENERATING PLANTS			
Niagara: Queenston plant	522,790	522,788	2,534,306,000
Niagara: "Ontario Power" plant	183,650	181,635	729,334,500
Niagara: "Toronto Power" plant	147,450	126,675	188,774,000
Sidney, Dam No. 2	4,020	4,826	15,932,100
Frankford, Dam No. 5	3,485	3,673	12,076,300
Meyersburg, Dam No. 8	6,430	8,472	20,442,410
Hague's Reach, Dam No. 9	4,500	4,759	15,141,240
Ranney Falls, Dam No. 10	9,650	10,857	31,784,760
Seymour, Dam No. 11	4,020	4,182	18,247,300
Heely Falls, Dam No. 14	12,060	15,550	32,363,000
Auburn, Dam No. 18	2,010	2,614	9,772,470
Fenelon Falls, Dam No. 30	1,000	965	2,029,160
Cameron Falls	75,000	46,953	212,427,400
Big Chute	5,700	5,684	15,388,380
Eugenia Falls	7,300	7,493	17,477,800
Wasdells Falls	1,200	1,226	4,956,100
South Falls	5,200	5,774	22,553,040
Hanna Chute	1,500	1,609	5,251,200
High Falls	2,400	2,815	6,966,620
Carleton Place	428	409	11,144
Nipissing	2,346	2,346	6,715,720
Bingham Chute	1,200	1,292	2,481,360
	1,003,339	962,597*	3,904,432,004
STEAM PLANTS			
Toronto steam plant	20,000	.....	.....
POWER PURCHASED			
	Contract amount horsepower	Peak horsepower	Total purchase kilowatt-hours
Canadian Niagara Power Co	20,000	22,118	106,138,200
Orillia Water, Light & Power Commission‡	1,200	1,689	119,380
Cedars Rapids Power Co	7,865	8,312	31,607,500
Rideau Power Co	650	1,052	3,003,984
Ottawa & Hull Power & Mfg. Co	18,750	18,883	58,344,000
Campbellford Water & Light Commission	1,876	2,306	2,417,450
Peterborough Hydraulic Power Co.†	.....	2,078	170,040
Canadian General Electric Co.†	.....	.....	1,900
Corporation of Fenelon Falls†	.....	.....	.....
Total purchased	50,341	56,438*	201,802,454
Grand total, 1927	1,073,680	1,019,045*	4,106,234,458
Grand total, 1926	1,072,387	1,035,086*	3,796,157,703
Increase	+1,293	—16,041*	+310,076,755

*Peak totals given are direct sums of plant peaks as shown, without allowance for diversity in time. Therefore these totals do not indicate the demands on the various systems where there is more than one plant supplying power. The decrease in the sum of the generating station peaks for 1927 is due to less diversity in time of maximum demands on stations, not to a decrease in the load of the systems supplied.

†Reciprocal arrangement for suplus power.

‡Due to parallel operation of plants under existing long-term agreement.

HORSEPOWER
HORSEPOWER
NIAGARA SYSTEM
PEAK LOADS
1910 TO 1927
HYDRO-ELECTRIC POWER COMMISSION
OF ONTARIO
1,000,000
900,000
800,000
700,000
600,000
500,000
400,000
300,000
200,000
100,000
0
1910
1911
1912
1913
1914
1915
1916
1917
1918
1919
1920
1921
1922
1923
1924
1925
1926
1927
Note.—The exceptional increase at October, 1923, is accounted for by the increment of load occasioned by the incorporation of the customers of the Toronto Power Company and the Ontario Power Company,—less export power.
JAN FEB MAR APR MAY JUNE JULY AUG SEPT OCT NOV DEC

References made in above paragraphs to peak loads relate to the peak loads of the various systems, not to the peak loads of the individual generating stations, or purchased power, as given in the preceding table. Transfer of load between generating stations usually causes some diversity between the station peaks—which may occur at different times—and the peak load of the system, which is created by the simultaneous demand of all power users.

NIAGARA SYSTEM

Operating conditions on the Niagara system have altered very little from those prevailing during the previous year, there having been no additions to the generating capacity, to the number of high-tension transformer stations or to the main transmission lines. The operation of the system in two sections has been continued with satisfactory results.

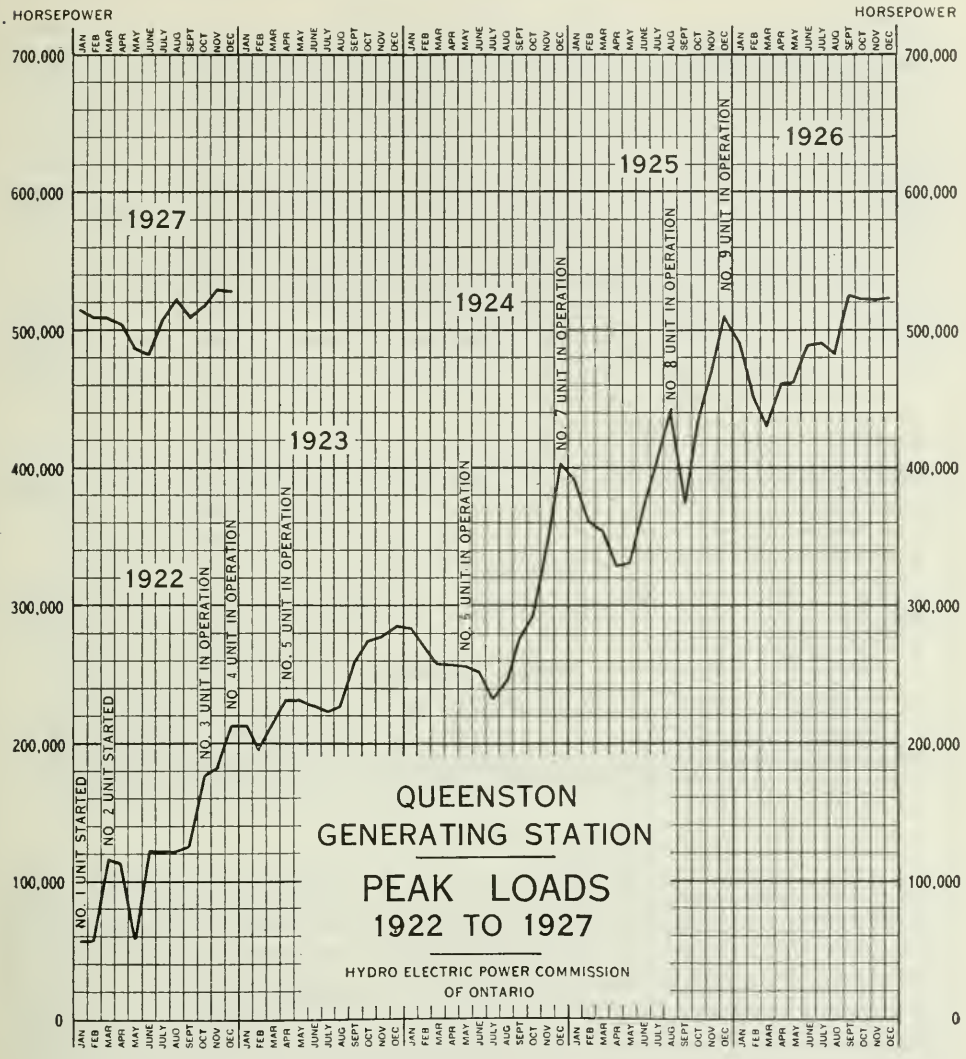
The generating stations have been operated on the same policy as outlined in last year's Report. Queenston, on account of its ability to develop double the amount of power for the same water diversion, carried the main or base load, up to its capacity and as far as interconnections permitted, the balance of the load being divided between the Ontario Power and Toronto Power plants. The load despatching system inaugurated last year has been continued and developed to give the greatest possible power output from the amount of water which the Commission is permitted to divert from the Niagara river.

The demand for power on the Niagara system, exclusive of export power, increased about eleven per cent. over the previous year. This increase of 66,000 horsepower in load exceeds the additional generating capacity installed during the previous year, but no trouble has been experienced in carrying the load, although the margin available for maintenance or contingencies has been correspondingly reduced.

The operation of the system this year has been unusually free from troubles arising out of lightning and sleet storms, and electrical equipment in general has come through the year without serious accidents or damage. Wind storms in Stratford and Kent districts did some damage to the low-tension distributing lines, but the disturbances were confined to small areas.

It is again possible to repeat this year the statement that service has been very satisfactory, and that power has never been completely off the Niagara system for a single minute during the year. This makes three years in succession for which this statement applies. Service to certain districts has been interrupted, but the number and extent of such interruptions have been small.

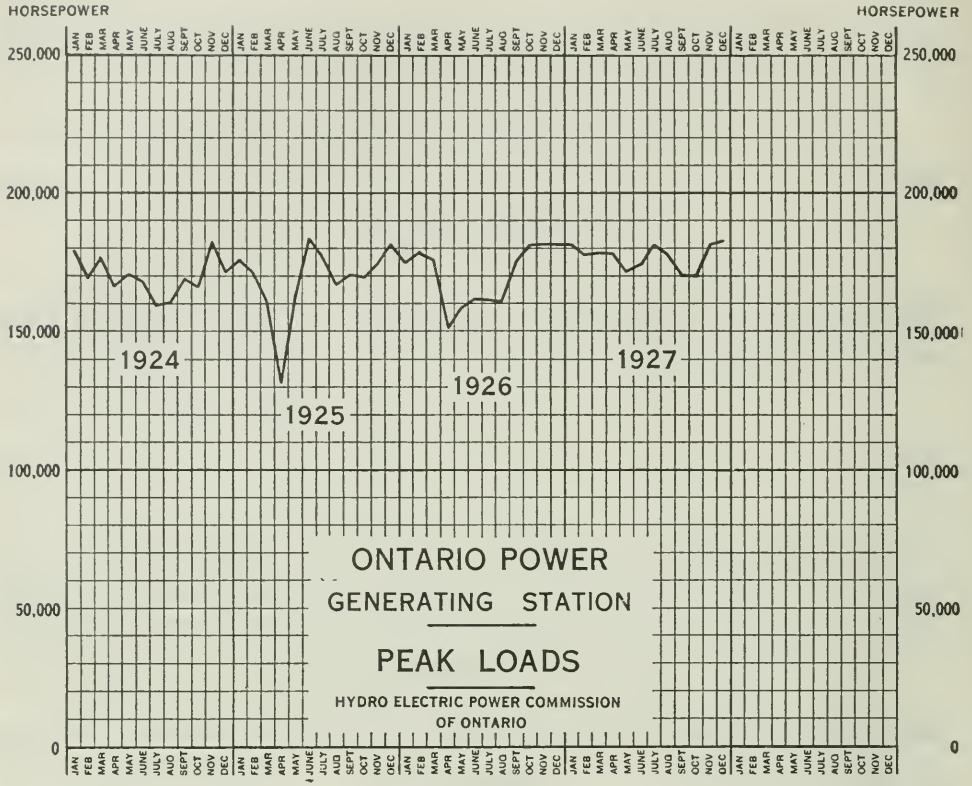
Maintenance work has been carried on actively in all stations and on the transmission and distributing lines, keeping all equipment in efficient and reliable condition. Due to the absence of any serious accidents or breakdowns of equipment, there are not many items of outstanding importance requiring special note in this Report. A general outline of the maintenance work is given under the following sub-headings, without going into details or attempting to cover all classes of maintenance work carried out during the year.



Queenston Generating Station

The plant operated satisfactorily, with no important changes in operating conditions from last year, and carried load continuously, not having suffered a single minute's complete interruption to output. The output totalled 2,534,000,000 kilowatt-hours, with a peak load of 522,000 horsepower.

During the summer months, when the usual seasonal reduction in load permitted, each of the nine units was shut down in turn for inspection and overhauling. This work was carried out on a carefully prepared schedule, and while each unit was shut down, all auxiliary electrical and mechanical equipment was gone over, as well as the main generators and turbines. The

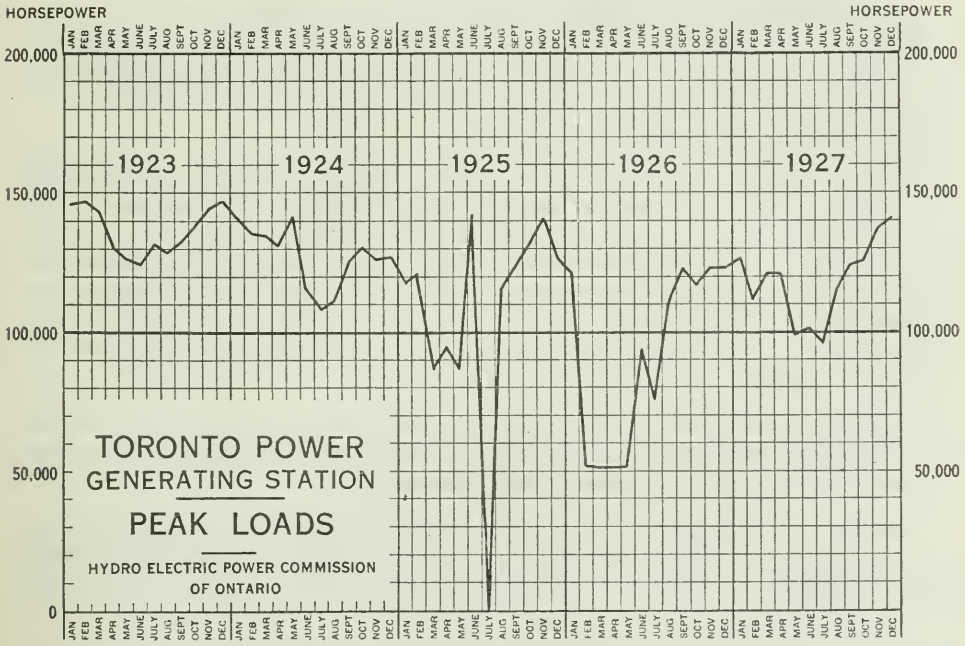


oil-breakers were overhauled, contacts, springs and latches being replaced or repaired where necessary, and all oil filtered. From results of this inspection, it appears that a general overhauling will be necessary each year. The oil was lowered in all high-tension transformers and complete inspection made of the terminal board and high-tension bushings. All the controllers on the bench-board were removed, cleaned and readjusted. The wiring to the meters was given a thorough inspection, and the relay system from the generators to the line was given a complete check. Disconnecting-switches were inspected several times during the year. The control mechanisms for the Johnson valves were taken apart, and cleaned to remove corrosion from the rods, and the various valve seats of the control mechanism were machined and ground. All penstocks were drained for inspection, and the racks in the screen house were cleaned, quite a large amount of debris being removed. The governor system was inspected and checked.

The turbines and bearings were thoroughly overhauled, bearings being rebored and refitted where required. The turbine runner in No. 1 unit was replaced by a steel runner formerly removed from this unit, which had been repaired by welding. The runner removed will be welded and held as a spare. The turbine runner in No. 2 unit was replaced with a new bronze runner. The runners in units Nos. 4 and 5 were repaired by welding and returned to service.

Ontario Power Plant

No serious troubles were experienced in the operation of the plant during the year, except that the winding of No. 4 generator broke down on April 14, and the unit was shut down until July 9, during which time a complete new winding was installed. In May, No. 3 auxiliary turbine was given a general overhauling, and in August, No. 13 unit was shut down for general overhauling and installation of new runners in the turbine. In July and August a new sixteen-inch boring mill was installed in the north end of the power house, permitting machine work to be done on large pieces of equipment without removing them from the plant. New guides and stop-logs were installed at the north end of the screen house, a new roof was built on No. 3 surge tank and painted, and various other maintenance jobs carried out, keeping the plant in efficient condition.



Toronto Power Plant

No serious troubles were experienced. Generator No. 5, which was reported as under repair at the end of last year, had defective coils replaced and was put back into service on November 12, 1926.

Turbine No. 7 was completely overhauled and improvements were made in the method of lubricating the gates. Turbine No. 11 also was completely overhauled, and the runners and distributors replaced by spares. Some electric welding was done on the runner and distributor of auxiliary turbine No. 200, all bearings being renewed. The governors on units Nos. 2, 3, 4, 7, 9, 10 and 11 were completely overhauled, all worn parts were replaced, and some improvements were made in design. This is the first time that these governors have

been completely overhauled since they were first installed. The oil pipe lines throughout the station were rearranged and greatly simplified. Extensive changes were made to roof gutters to give better drainage from generating and transformer station buildings, and the whole of the outside of the generator station building was repointed with a waterproof material. A great deal of painting was done throughout the generating station.

Transformer banks Nos. 3, 4 and 5 were inspected and cleaned, and transformer No. 3 of bank No. 5 was rebuilt.

A new set of reactors was installed on generator No. 5, the old set having been burnt out.

Transmission, Transformation and Distribution

The operation of the Niagara system continued under the same general conditions as last year, the system being divided into two sub-sections to isolate any trouble which might develop. The western section experienced two interruptions totalling fourteen minutes, but continuous power was maintained on the eastern section throughout the year.

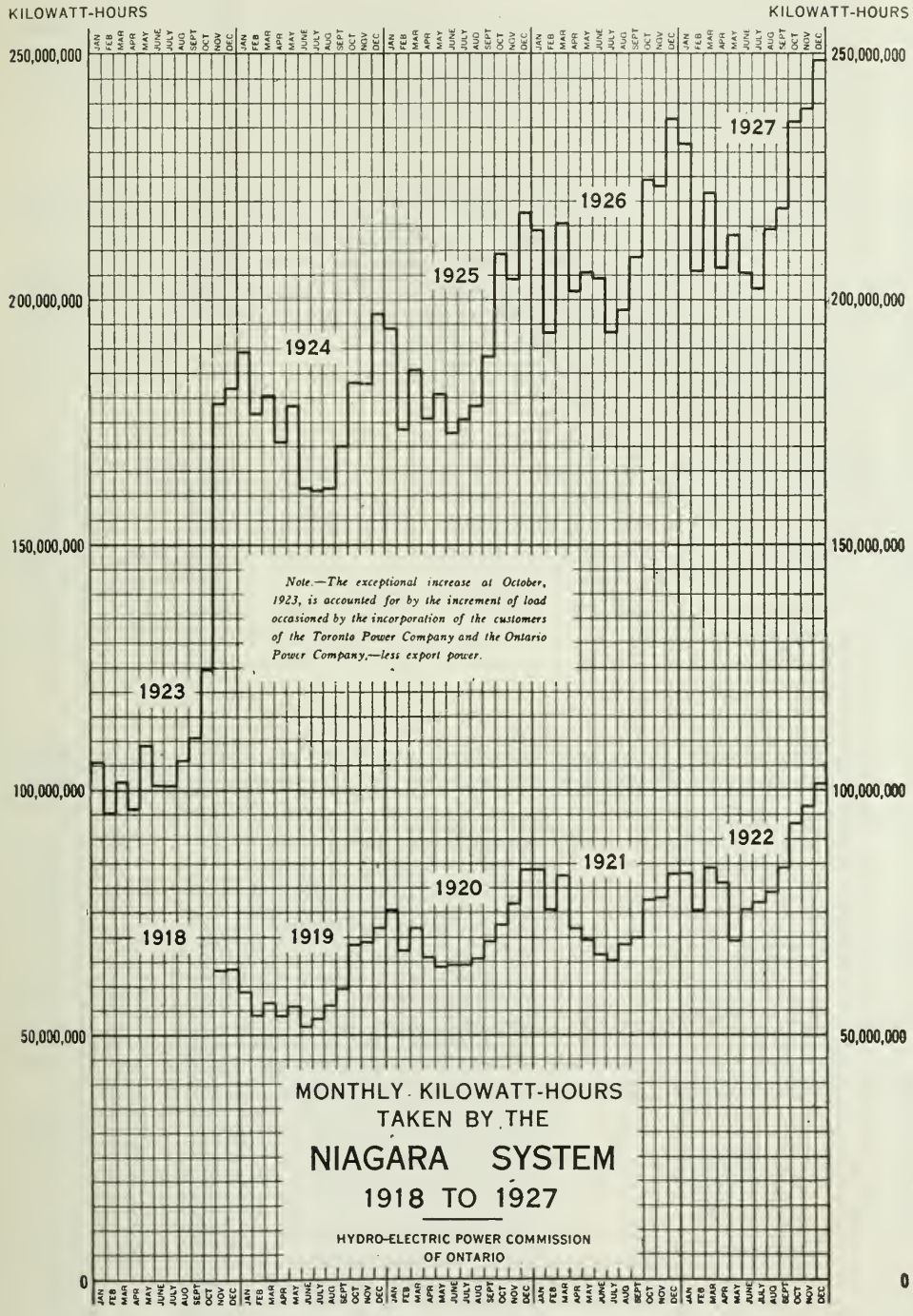
In the stations the circuit-breakers, relays, transformers and various pieces of equipment received periodical inspection, and repairs or adjustments were made where required. Twelve transformers, which were found in poor condition on inspection, or which showed signs of trouble, were rebuilt by the maintenance staff, and one transformer was repaired by the manufacturer. A number of 110,000-volt oil-breakers at St. Thomas, London, St. Marys and Preston high-tension stations were reinforced, four of these having their current carrying capacity increased.

During the year there was a total of fifty lightning storms, sixteen of which were sufficiently extensive to be observed at five or more high-tension stations. No sleet storms of any consequence were encountered.

Routine inspection and maintenance work were carried out on all telephone lines. Due to the increased traffic over the telephone line between Dundas and St. Thomas, the work of phantoming the two physical circuits was started in order to secure a third or phantom circuit.

On the high-tension transmission lines and on the distribution lines the regular patrol and maintenance work was carried out. Tests of 119,422 insulators were made, resulting in the elimination of 2.6 per cent. The stringing of a ground cable on the 110,000-volt wood-pole line between St. Thomas and St. Clair was completed during the year. The records of service indicate that the addition of this ground cable has decreased the number of interruptions due to lightning.

In the Niagara Falls district a new line was put into service on December 11, 1926, from Queenston generating station to a point on the 60,000-volt line from the Ontario Power plant in the vicinity of the Niagara River crossing. This was erected to facilitate the exchange of power between the Queenston and Ontario Power plants, and to permit more efficient use of the water. This line was insulated for 110,000 volts to take care of future requirements, but is at present operated at 60,000 volts. A new 60,000-volt line from near Allanburg


KILOWATT-HOURS
KILOWATT-HOURS
250,000,000
200,000,000
150,000,000
100,000,000
50,000,000
0
1918
1919
1920
1921
1922
1923
1924
1925
1926
1927
Note.—The exceptional increase at October, 1923, is accounted for by the increment of load occasioned by the incorporation of the customers of the Toronto Power Company and the Ontario Power Company,—less export power.
MONTHLY KILOWATT-HOURS
TAKEN BY THE
NIAGARA SYSTEM
1918 TO 1927
HYDRO-ELECTRIC POWER COMMISSION
OF ONTARIO

junction to Thorold station was completed and placed in service September 25, 1927. A short line was also constructed between Welland station and a point on a 60,000-volt line from Niagara station. These two new lines permit power being supplied to Thorold and Welland by a new route in case trouble develops on the regular supply lines, thus increasing the reliability of service to the districts fed from these stations.

On the distribution lines the following were put into operation: a 26-400-volt circuit from Simcoe to St. William; a 26,400-volt circuit from Essex high-tension station to Windsor No. 2 substation; a 13,200-volt circuit from Dorchester to Thamesford; a 13,200-volt circuit from Beachville to Beachville White Lime Company; a 4,000-volt line from a point on the Forest-Thedford feeder to Arcona; a 4,000-volt line from St. William to Port Rowan, and another 4,000-volt line from Aylmer to Aylmer rural power district station. The 26,400-volt line from Cottam junction to Cottam was dismantled, and Cottam supplied from Essex distributing station at 4,000 volts.

A large amount of maintenance work was done on lines in Kent, Brant, Woodstock, Kitchener and Dundas districts. The iron conductor on the 26,400-volt section from Petrolia junction to Watford junction was replaced with No. 2 steel-reinforced aluminum cable. Two circuits of No. 2 aluminum from Kitchener to Baden and New Hamburg were replaced with one circuit of No. 1/0 steel-reinforced aluminum cable. The No. 2 aluminum circuit from Norwich junction to Norwich distribution station was replaced with No. 2 steel-reinforced aluminum cable. The No. 2 aluminum from Waterloo to Elmira was replaced with No. 1/0 steel-reinforced aluminum cable.

All line sections in the Woodstock district were reinsulated.

During the year a number of changes have been made in the capacity of high-tension stations and distributing stations due to growth of load, as follows:

Essex high-tension station	A new bank of three single-phase, 5,000-kv-a. transformers was installed	Dec. 19, 1926
Preston high-tension station	A new bank of three single-phase, 2,850-kv-a. transformers was installed	Oct. 23, 1927
St. Marys high-tension station	A new bank of three single-phase, 1,250-kv-a. transformers was installed	June 26, 1927
Burford distributing station	Three single-phase, 75-kv-a. transformers installed in place of one three-phase, 75-kv-a. transformer	Nov. 5, 1926
Toronto Township distributing station	Three single-phase, 250-kv-a. transformers installed in place of three single-phase, 50-kv-a. transformers	Nov. 5, 1926
Preston rural power distributing station	Three single-phase, 150-kv-a. transformers installed in place of three single-phase, 75-kv-a. transformers	Dec. 10, 1926
Brigden distributing station	One three-phase, 150-kv-a. transformer installed in place of one three-phase, 75-kv-a. transformer	Jan. 24, 1927
Waterford	Three single-phase, 150-kv-a. transformers installed in place of three single-phase, 75-kv-a. transformers	Feb. 13, 1927
Mount Joy	One three-phase, 150-kv-a. transformer installed in parallel with one existing three-phase, 150-kv-a. transformer	Feb. 2, 1927
Belle River	Three single-phase, 150-kv-a. transformers installed in place of one three-phase, 150-kv-a. transformer	Apr. 10, 1927

Woodstock rural power distributing station.	Three single-phase, 150-kv-a. transformers installed in place of three single-phase, 37½-kv-a. transformers..	May 15, 1927
Wallaceburg	Increased from 1,500-kv-a. to 3,000-kv-a.	June 24, 1927
Port Stanley	Three single-phase, 150-kv-a. transformers installed in place of three single-phase, 100-kv-a. transformers	July 19, 1927
Dresden	Three single-phase, 150-kv-a. transformers installed in place of three single-phase, 75-kv-a. transformers	Aug. 14, 1927
Delaware	Three single-phase, 100-kv-a. transformers installed in place of three single-phase, 75-kv-a. transformers	Aug. 21, 1927
Ridgetown	Three single-phase, 250-kv-a. transformers installed in place of three single-phase, 150-kv-a. transformers	Oct. 30, 1927
Sandwich	Increased from 3,000-kv-a. to 4,500-kv-a.	Oct. 26, 1927
Perch distributing station	Three single-phase, 30-kv-a., 4,000-volt transformers installed	Aug. 24, 1927
Cooksville transformer station	Increased service capacity from 15-kv-a. to 30-kv-a.	Mar. 2, 1927

New distributing stations have been placed in operation with transformer equipment, as follows:—

St. Williams distributing station	Three 75-kv-a. transformers	Dec. 19, 1926
Aylmer rural power distributing station	Three 37½-kv-a. transformers	Dec. 18, 1926
Leaside-Russell Construction Company	Three 150-kv-a. transformers	Feb. 10, 1927
Thamesford distributing station	Three 75-kv-a. transformers	Oct. 30, 1927

NIAGARA SYSTEM—LOADS OF MUNICIPALITIES, 1925-1926-1927

Municipality	Peak load in horsepower			Change in load 1926-1927	
	Oct., 1925	Oct., 1926	Oct., 1927	Decrease	Increase
Acton	437.0	492.0	490.0	2.0	.....
Agincourt	54.9	80.4	102.5	.....	22.1
Ailsa Craig	65.7	85.8	78.2	7.6	.....
Alvinston	117.4	103.2	91.1	12.1	.....
Amherstburg	319.0	405.6	465.0	.....	59.4
Ancaster township	268.1	272.1	277.0	.....	4.9
Aurora	545.6	577.7	651.0	.....	73.3
Aylmer	384.0	363.2	411.0	.....	47.8
Ayr	88.7	100.5	124.0	.....	23.5
Baden	314.2	288.2	297.6	.....	9.4
Barton township	551.5	540.2	526.8	13.4	.....
Beachville	370 0	450.9	201.0	249.9	.....
Belle River	77.7	100.5	121.3	.....	20.8
Blenheim	372.6	285.3	351.0	.....	65.7
Blyth	56.3	58.9	55.3	3.6	.....
Bolton	92.6	94.5	111.2	.....	16.7
Bothwell	150.1	164.5	185.6	.....	21.1
Brampton	1,282.8	1,598.1	1,654.5	.....	56.4
Brantford	8,400.1	9,085.1	8,838.8	246.3	.....
Brantford township	320.7	320.6	345.5	.....	24.9
Brigden	110.7	27.6	53.6	.....	26.0
Brussels	107.2	101.9	112.6	.....	10.7
Burford	81.7	96.1	116.6	.....	20.5
Burgessville	40.0	42.6	45.8	.....	3.2

NIAGARA SYSTEM—LOADS OF MUNICIPALITIES, 1925-1926-1927—Continued

Municipality	Peak load in horsepower			Change in load, 1926-1927	
	Oct., 1925	Oct., 1926	Oct., 1927	Decrease	Increase
Caledonia	230.5	238.4	260.7	.....	22.3
Campbellville	19.0	16.3	20.1	.....	3.8
Cayuga	51.0	112.6	57.6	55.0	.....
Chatham	3,698.3	3,841.3	4,163.2	.....	321.9
Chippawa Village	241.6	293.6	266.7	26.9	.....
Clifford	34.3	40.2	39.9	0.3	.....
Clinton	337.8	331.1	354.0	.....	22.9
Comber	217.1	176.9	180.2	.....	3.3
Courtright	28.8	36.8	33.5	3.3	.....
Dashwood	57.6	65.0	71.6	.....	6.6
Delaware	17.7	20.3	24.4	.....	4.1
Dorchester	73.2	77.2	70.4	6.8	.....
Drayton	76.4	80.4	83.1	.....	2.7
Dresden	273.4	262.0	291.0	.....	29.0
Drumbo	44.9	42.9	54.4	.....	11.5
Dublin	37.0	42.9	56.5	.....	13.6
Dundas	1,206.4	1,256.0	1,329.7	.....	73.7
Dunnville	473.2	500.00	577.8	.....	77.8
Dutton	163.5	185.0	178.3	6.7	.....
Elmira	713.1	843.9	901.7	.....	57.8
Elora	343.1	226.5	386.0	.....	159.5
Embro	63.0	74.1	67.0	7.1	.....
Erieau	29.5	37.5	42.9	.....	5.4
Erie Beach	4.0	5.0	10.7	.....	5.7
Etobicoke township	1,519.5	1,866.5	2,045.5	.....	179.0
Exeter	313.6	366.5	384.7	.....	18.2
Essex	.....	233.2	311.0	.....	77.8
Fergus	359.2	408.8	519.0	.....	110.2
Ford City	2,031.0	2,690.4	3,029.5	.....	339.1
Forest	181.0	200.2	230.4	.....	30.2
Fonthill	.....	76.4	88.5	.....	12.1
Galt	5,290.0	5,730.8	6,498.4	.....	767.6
Georgetown	629.9	617.8	719.2	.....	101.4
Glencoe	121.4	125.4	135.7	.....	10.3
Goderich	993.3	942.3	935.8	6.5	.....
Granton	59.0	66.5	73.4	.....	6.9
Guelph	5,889.2	6,208.5	6,925.0	.....	716.5
Hagersville	864.6	811.0	1,039.0	.....	228.0
Hamilton	27,397.2	31,672.4	35,459.5	.....	3,787.1
Harriston	235.1	221.2	244.0	.....	22.8
Harrow	100.5	128.7	164.9	.....	36.2
Hensall	77.7	99.2	116.6	.....	17.4
Hespeler	729.2	911.5	970.5	.....	59.0
Highgate	107.2	119.3	108.5	10.8	.....
Humberstone	182.3	225.2	370.0	.....	144.8
Ingersoll	1,713.2	1,961.1	1,983.0	.....	21.9
Jarvis	133.2	137.7	141.5	.....	3.8
Kingsville	269.4	317.1	344.2	.....	27.1
Kitchener	11,353.0	11,969.5	13,340.0	.....	1,370.5
Lambeth	76.9	74.0	90.0	.....	16.0
Leamington	451.7	538.8	793.5	.....	254.7
Listowel	473.2	620.6	618.6	2.0	.....

NIAGARA SYSTEM—LOADS OF MUNICIPALITIES, 1925-1926-1927—Continued

Municipality	Peak load in horsepower			Change in load, 1926-1927	
	Oct., 1925	Oct., 1926	Oct., 1927	Decrease	Increase
London	19,113.6	22,317.0	23,539.0	.....	1,222.0
London township V.A	116.0	162.8	174.0	.....	11.2
Lucan	163.5	170.2	172.4	.....	2.2
Lynden	134.0	135.4	123.3	12.1	.....
LaSalle	.....	101.1	156.8	.....	55.7
Louth township	15.0	25.0	16.0	9.0	.....
Markham	114.0	116.6	127.7	.....	11.1
Merlin	136.7	96.5	136.0	.....	39.5
Merritton	697.0	734.6	807.0	.....	72.4
Milton	1,013.9	1,021.7	960.6	61.1	.....
Milverton	395.4	501.3	537.5	.....	36.2
Mimico	1,421.0	1,561.7	1,680.0	.....	118.3
Mimico Asylum	37.5	37.5	65.0	.....	27.5
Mitchell	313.4	328.4	369.4	.....	41.0
Moorefield	45.0	49.6	49.2	0.4	.....
Mount Brydges	34.8	59.6	63.5	.....	3.9
Newbury	25.5	34.8	34.1	0.7	.....
New Hamburg	425.3	417.6	491.0	.....	73.4
Newmarket	631.3	675.6	737.0	.....	61.4
New Toronto	3,371.3	3,981.2	4,343.0	.....	361.8
Niagara Falls	6,914.2	7,821.2	8,013.4	.....	192.2
Niagara-on-the-Lake	316.3	370.6	437.0	.....	66.4
Norwich	256.0	236.6	306.3	.....	69.7
Oil Springs	221.2	243.9	268.1	.....	24.2
Ontario Agricultural College	252.0	269.4	295.0	.....	25.6
Ontario Central Reformatory	231.2	213.0	230.5	.....	17.5
Otterville	60.3	90.5	72.3	18.2	.....
Palmerston	321.7	374.0	420.9	.....	46.9
Paris	1,217.5	1,224.5	1,216 0	8.5	.....
Parkhill	104.5	116.6	130.0	.....	13.4
Petrolia	785.5	790.6	694.1	96.5	.....
Plattsville	32.0	49.6	37.5	12.1	.....
Point Edward	568.3	565.7	233.7	332.0	.....
Port Colborne	1,116.0	1,174.3	1,199.8	.....	25.5
Port Credit	349.2	359.2	401.0	.....	41.8
Port Dalhousie	234.6	265.4	284.2	.....	18.8
Port Dover	233.5	214.5	236.0	.....	21.5
Port Stanley	128.7	160.8	171.6	.....	10.8
Preston	2,576.4	2,788.2	3,013.0	.....	224.8
Princeton	30.1	35.8	35.5	0.3	.....
Queenston	76.4	87.1	80.4	6.7	.....
Richmond Hill	128.0	183.0	195.7	.....	12.7
Ridgetown	347.8	340.5	363.0	.....	22.5
Riverside	530.8	911.5	1,181.0	.....	269.5
Rockwood	57.6	67.0	65.0	2.0	.....
Rodney	101.3	94.2	121.7	.....	27.5
St. Catharines	6,273.8	7,335.0	7,718.4	.....	383.4
St. Clair Beach	53.6	72.4	62.3	10.1	.....
St. George	80.4	87.8	112.6	.....	24.8
St. Jacobs	121.0	145.6	159.0	.....	13.4
St. Marys	1,246.6	1,169.6	1,383.0	.....	213.4
St. Thomas	4,030.0	4,609.2	4,903.6	.....	294.4
Sarnia	4,721.8	5,148.8	5,328.6	.....	179.8
Sandwich	2,210.3	2,951.2	3,308.3	.....	357.1

NIAGARA SYSTEM—LOADS OF MUNICIPALITIES, 1925-1926-1927—Continued

Municipality	Peak load in horsepower			Change in load, 1926-1927	
	Oct., 1925	Oct., 1926	Oct., 1927	Decrease	Increase
Scarboro township	1,423.2	1,585.0	1,958.6	.....	373.6
Seaforth	425.0	454.4	454.0	0.4	.....
Simcoe	760.0	791.6	883.0	.....	91.4
Springfield	95.1	102.5	72.4	30.1	.....
Stamford township	803.6	1,134.0	1,201.7	.....	67.7
Stouffville	95.2	96.9	100.5	.....	3.6
Stratford	5,262.0	6,454.3	6,809.6	.....	355.3
Strathroy	632.7	733.2	760.6	.....	27.4
Sutton	101.3	85.8	96.5	.....	10.7
Tavistock	333.8	391.4	409.1	.....	17.7
Tecumseh	163.5	238.6	259.8	.....	21.2
Thamesford	115.3	128.7	115.3	13.4	.....
Thamesville	127.3	145.6	162.7	.....	17.1
Thedford	44 2	58.4	52.3	6.1	.....
Thorndale	55.0	51.4	42.5	8.9	.....
Thorold	803.7	885.4	1,255.4	.....	370.0
Tilbury	357.9	352.5	421.0	.....	68.5
Tillsonburg	589.1	690.3	741.0	.....	50.7
Toronto	179,405.0	195,759.0	216,588.0	.....	20,829.0
Toronto township	784.1	911.4	1,057.6	.....	146.2
Walkerville	3,607.2	4,616.5	4,839.0	.....	222.5
Wallaceburg	1,010.7	1,701.1	3,185.0	.....	1,483.9
Wardsville	16.9	27.2	22.5	4.7	.....
Waterdown	216.2	157.2	186.0	.....	28.8
Waterford	303.7	319.0	315.8	3.2	.....
Waterloo	2,383.3	2,681.0	2,681.0	.....	.....
Watford	119.3	148.1	166.0	.....	17.9
Welland	2,331.1	2,943.7	3,265.4	.....	321.7
Wellesley	120.6	122.5	128.5	.....	6.0
West Lorne	296.0	332.4	328.0	4.4	.....
Weston	2,030.8	2,320.7	2,160.5	160.2	.....
Wheatley	68.3	88.4	104.5	.....	16.1
Windsor	18,461.3	22,986.1	23,970.2	.....	984.1
Woodbridge	223.4	136.9	222.0	.....	85.1
Woodstock	3,534.8	3,765.4	4,155.0	.....	389.6
Wyoming	45.5	53.0	48.2	4.8	.....
York, East, township	2,709.0	2,848.5	2,889.0	.....	40.5
York, North, township	455.1	603.3	930.2	.....	326.9
Zurich	101.9	95.8	69.0	26.8	.....

In some instances the decreases shown are due entirely or in part to transference of load from a municipality to a newly-established rural power district.

NIAGARA SYSTEM—NEW MUNICIPALITIES

Municipality	Date connected	Load in horsepower		Change in load	
		Initial	Oct., 1927	Decrease	Increase
Arkona	Dec. 1, 1926	36.4	52.9	.....	16.5
Cottam	Nov. 1, 1926	32.8	43.5	.....	10.7
Port Rowan	Nov. 26, 1926	4.0	52.2	.....	48.2

NIAGARA SYSTEM—RURAL POWER DISTRICT LOADS, 1926-1927

Rural power district	Peak load in horsepower		Change in load 1926-1927	
	Oct., 1926	Oct., 1927	Decrease	Increase
Amherstburg	405.6	370.4	35.2	.....
Aylmer	31.9	139.9	.....	108.0
Ayr	8.0	8.0	.....	.....
Baden	53.7	115.7	.....	62.0
Barton	35.5	46.0	.....	10.5
Beamsville	396.8	483.9	.....	87.1
Belle River	108.6	163.3	.....	54.7
Blenheim	21 0	52.5	.....	31.5
Bolton	2.0	11.0	.....	9.0
Bond Lake	284.2	500.0	.....	215.8
Bothwell	5.4	13.5	.....	8.1
Brampton	10.5	10.5	.....	.....
Brant	108.5	164.4	.....	55.9
Caledonia	11.4	23.3	.....	11.9
Chatham	106.4	115.8	.....	9.4
Chippawa	87.1	76.4	10.7	.....
Delaware	82.3	110.1	.....	27.8
Dorchester	163.7	259.2	.....	95.5
Drumbo	13.4	47.2	.....	33.8
Dundas	209.1	306.0	.....	96.9
Dutton	10.4	12.7	.....	2.3
Elora	174.2	24.9	149.3	.....
Elmira	22.1	16.3	5.8	.....
Essex	69.7	95.8	.....	26.1
Exeter	71.5	153.1	.....	81.6
Galt	65.0	78.2	.....	13.2
Georgetown	9.5	35.5	.....	26.0
Goderich	33.5	45.2	.....	11.7
Grantham	294.2	354.8	.....	60.6
Guelph	57.9	45.5	12.4	.....
Haldimand	10.0	10.5	.....	0.5
Harrow	33.5	172.2	.....	138.7
Ingersoll	4.0	6.0	.....	2.0
Jordan	24.7	24.1	0.6	.....
Keswick	109.6	187.6	.....	78.0
Kingsville from Kingsville	97.3	184.3	.....	87.0
Kingsville from Leamington	135.7	206.5	.....	70.8
London	619.2	765.8	.....	146.6
Lucan	22.8	32.2	.....	9.4
Lynden	48.2	76.8	.....	28.6
Markham	71.0	114.9	.....	43.9
Milton	7.0	41.5	.....	34.5
Mitchell	60.3	83.8	.....	23.5
Newmarket	111.6	151.3	.....	39.7
Niagara	403.7	519.6	.....	115.9
Norwich	187.6	158.0	29.6	.....
Oil Springs	28.1	37.5	.....	9.4
Petrolia	1.6	1.6	.....	.....
Preston	322.7	442.6	.....	119.9
Ridgetown	97.8	109.9	.....	12.1

NIAGARA SYSTEM—RURAL POWER DISTRICT LOADS, 1926-1927—Continued

Rural power district	Peak load in horsepower		Change in load 1926-1927	
	Oct., 1926	Oct., 1927	Decrease	Increase
Saltfleet	291.5	442.0	.....	150.5
Sandwich	561.6	725.6	.....	164.0
Sarnia	226.5	315.0	.....	88.5
Scarboro township	15.0	66.2	.....	51.2
Stratford	96.5	147.4	.....	50.9
St. Jacobs	108.2	192.0	.....	83.8
St. Thomas	219.1	266.8	.....	47.7
Simcoe	50.7	85.4	.....	34.7
Stamford	67.0	95.8	.....	28.8
Streetsville	2.5	70.1	.....	67.6
Tavistock	34.3	44.9	.....	10.6
Tilbury	14.0	21.2	.....	7.2
Tillsonburg	145.0	186.3	.....	41.3
Wallaceburg	102.9	105.9	.....	3.0
Walton	11.4	24.2	.....	12.8
Waterford	21.4	69.7	.....	48.3
Waterdown	180.6	197.3	.....	16.7
Welland	606.0	717.2	.....	111.2
Woodbridge	177.5	278.3	.....	100.8
Woodstock	229.2	331.0	.....	101.8

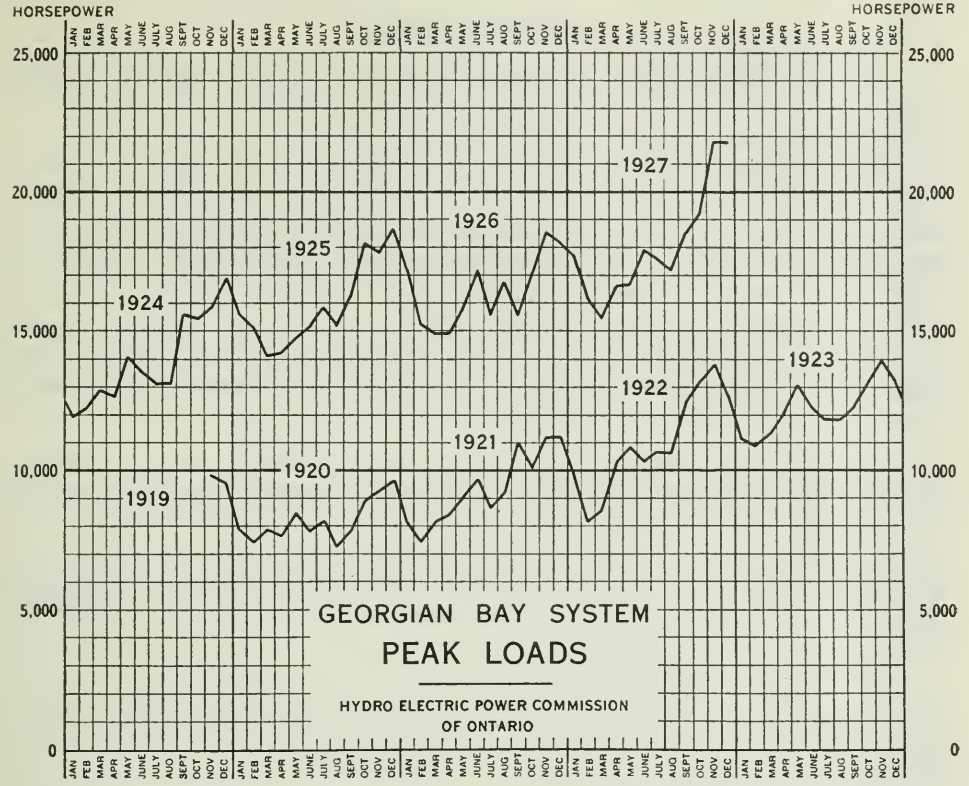
NIAGARA SYSTEM—NEW RURAL POWER DISTRICTS

Rural power district	Date connected	Load in horsepower		Change in load	
		Initial	Oct., 1927	Decrease	Increase
Brigden	Jan. 25, 1927	10.7	8.8	1.9	.....
Burford	Jan. 1, 1927	14.5	68.3	.....	53.8
Forest	Dec. 1, 1927	0.8	2.7	.....	1.9
Listowel	Nov. 1, 1926	48.0	43.5	4.5	.....
Milverton	Aug. 9, 1927	17.5	25.7	.....	8.2
Strathroy	Jan. 1, 1927	16.0	16.4	.....	0.4
Walsingham	Dec. 1, 1927	2.5	63.5	.....	61.0

GEORGIAN BAY SYSTEM

For the greater part of the past year there has been an increase in load over the corresponding months of 1926, and in the months of August, September and October this was large, due to increases in industrial loads, and to various industries operating that were not in operation in 1926.

There was plenty of water during the fall of 1926 and the spring and summer of 1927, but owing to a dry September and October, combined with high average loads, the water storage was drawn down considerably, and in order to conserve



NOTE:—The Georgian Bay system includes the Severn, Eugenia, Wasdells and Muskoka divisions. In the diagram the load for the Muskoka division is not included until November, 1924. Details respecting this load for preceding years are given in earlier Annual Reports.

the water in the Eugenia storage basin, the Mount Forest frequency changer was started about the middle of September to supply power to the Eugenia division from the Niagara system.

The plants on the Georgian Bay stem, with the aid of the Mount Forest frequency changer set, have been able to meet the increasing demands on this system, but probably will be taxed to full capacity in the fall and winter of 1927-28. These plants have continued to operate in parallel with the Swift Rapids plant of the Orillia Water, Light and Power Commission as in past years, with very beneficial results to the service to the various municipalities.

The storage created on the Muskoka division has been of great assistance this year in meeting the demands on the system, as the South Falls and Hanna Chute plants have been able to operate at exceptionally high load factors, especially in the late summer and fall of 1927, conserving water in the Eugenia storage basin, and offsetting the reduced generating capacity at Big Chute plant which was caused by decreased flow in the Severn river, following the dry months of September and October.

A grounded sky cable was erected in June throughout the length of the tie line between South Falls generating station and Waubaushene for the purpose of reducing as far as possible interruptions due to lightning.

Severn Division

The demand for power on this division has shown a marked increase, throughout the greater part of the year, both on peak and average loads. The months of August, September and October, in particular, have shown heavy increases, the average load increasing by about thirty per cent over the average load for the corresponding months of the preceding year. This is accounted for, to a great extent, by the usual yearly increment in the industrial loads and by the resumption of operations by certain industries which were not in continuous operation throughout the previous year.

An extensive program of line maintenance was carried out during 1927 on the Severn Division lines, including the testing of insulators, pins and cross-arms, stubbing of poles, the treatment of pole butts with wood preservative to arrest decay, and checking and adjusting line-conductor sags.

The testing of insulators was carried out by the live-line testing equipment which was used in the previous year, and defective insulators, pins and crossarms were replaced. On a large number of the line sections of this division, the poles were uncovered at the ground line, the decayed wood removed and the pole treated with a wood preservative which was applied with a spray. This treatment for the prevention of decay has been found effective from experiments carried out over the past seven years.

New swivel-type, air-break line sectionalizing-switches have been installed on the line at Barrie, Camp Borden tap, Coldwater tap, Stayner tap and Elmvale tap, also on main line at Junctions 57 and 60 to replace line switches which had served their useful life, and were no longer satisfactory.

An additional 25-kv-a. transformer was installed at Waubaushene distributing station to provide station capacity to meet the demands due to increase in the power load.

Three 100-kv-a. transformers were removed from Walkerton Quarry substation and installed at Bradford station, replacing the three-phase 150-kv-a. transformer, due to the additional power supply required for the reclamation scheme at Holland River marsh.

Initial service was supplied to the new Simcoe elevator located at Midland over a double-circuit 22,000-volt line connected to the main lines between Midland Fourth Street and Penetang stations.

The usual turbine inspection and maintenance work was carried out at the Big Chute plant, and No. 2 exciter turbine was given a general overhauling.

One of the two auto-transformers located at Waubaushene and forming the connecting link between the 40,000-volt Muskoka tie line and the Severn 22,000-volt lines, failed in service, but was repaired and put back into operation.

A wire fence was erected around the out-door transformer and 22,000-volt arrester equipment at Penetang station as an additional protection to the general public, owing to the proximity of this equipment to a public thoroughfare.

Due to the anticipated increase in demand and to the service required, the 22,000-volt lines between Waubaushene, Midland and Penetang were given special maintenance attention again this year.

Graphic voltmeter equipment was installed at Midland and Barrie stations to assist in the general voltage regulation scheme on the division.

Eugenia Division

The peak and average loads have shown a normal increase on this division.

The usual maintenance work on transmission lines was carried out on this division, such as straightening poles, tightening guys, etc., and also an extensive program of insulator testing. Tests of pole pins and arms were made, and pole butts were treated with preservative. Defective insulators, pins and arms were replaced on the sections tested, and poles which showed signs of weakness were stubbed. Some work was also done in checking and adjusting line sags.

The fences along the roadway on the eighth concession, where it crosses the Eugenia storage basin, were repaired or rebuilt where necessary, and arrangements made in connection with the complete rebuilding of the fences.

A concrete envelope has been placed around the No. 2 pipe line for a considerable distance down from the headworks, where the line passes through a deep earth cut, and also near the surge tank. This will protect the pipe line from the sloughing-in of earth and rock, which has taken place formerly, and will arrest decay of the wood staves, reducing maintenance costs to a minimum.

A great deal of maintenance work was carried out on the turbines and hydraulic equipment at the Eugenia plant to prepare for the anticipated heavy demands on this plant.

Wasdells Division

There has been a decided increase in the loads on the Wasdells division over the previous year. The peak loads for the various months have increased approximately twenty per cent. over the corresponding months of 1926, and the average loads show an increase of approximately fifteen per cent. over the 1926 average loads.

Practically the same program of line maintenance was carried out on the Wasdells division as was done on the Severn division. The insulators, pins and crossarms on older portions of the 22,000-volt lines of the Wasdells division were tested, and defective insulators, pins, crossarms and hardware replaced. A large number of poles which appeared weak at the ground line were stubbed, and the balance of the poles in older sections were treated with a preservative to prevent further decay at the ground line.

Due to the defective and weakened condition of some of the timbers in the headgates at the Wasdells plant, new timbers were supplied to replace the defects and the four gates were rebuilt. During the rebuilding of the gates the timbers were treated for the purpose of arresting decay.

To meet the anticipated increase in demands for power on this division, the turbine pits were unwatered and the turbines were adjusted where necessary. Certain further adjustments in No. 1 turbine were left until lighter load periods occur in the summer of 1928.

Due to the failure of the generator shaft of No. 2 unit, a new shaft of stronger design, and with the required new ball thrust bearing, was installed. This new shaft is similar to the shaft and bearing installed in No. 1 generator in 1922.

The timber floor or apron erected in one of the sluiceways of the dam, which is used to assist in log-driving operations and as a protection to the dams, had become defective and was rebuilt, using a different design which affords better protection to the dam and reduces the waste of water when it is necessary to run logs during periods of low flow in the river.

A graphic voltmeter equipment was installed at Cannington station to assist in the general voltage regulation on the system, after several investigations had been made on the Wasdells division.

Voltage regulators were installed at Uxbridge and Port Perry to improve voltage conditions in these municipalities.

Muskoka Division

The peaks on the Muskoka division for the present year are slightly lower than the peaks of the previous year, while the average loads are approximately the same as in 1926.

All the poles on the line from South Falls generating station to Huntsville were uncovered at the ground line, the decayed part cut away, and the pole treated with wood preservative to prevent further defects of this nature. Certain poles, which were reduced by decay to the point where they were in danger of breaking off, were cut off and reset where feasible, and in other cases the poles were stubbed. A number of the insulators on this line were tested with the live-line testing equipment and were found in good condition. Broken insulators were replaced. All crossarms and pins were examined, and those defective were replaced.

To facilitate maintenance work and repairs, a power-driven drill-press and a grinder, with necessary motor and shafting, were installed in the basement at the South Falls plant. Provision was made for the installation of further machine tools when necessary.

The operation of the semi-automatic remote-control plant at Hanna Chute was entirely successful, and its capacity was of considerable assistance throughout the year in supplying the load on the Georgian Bay system.

The South Falls and Hanna Chute plants, on account of a favourable supply of water on the Muskoka watershed, supplied energy to the balance of the Georgian Bay system at high load factors for long periods to help meet the increased load.

Considerable maintenance work was carried out to improve the outside storeroom accommodation for maintenance stores, tools and tackle at both the plants.

The regular operation and maintenance work in connection with the conservation and control of storage water for power plant operation was carried out on a number of lakes on the upper part of the watershed.

GEORGIAN BAY SYSTEM—LOADS OF MUNICIPALITIES, 1925-1926-1927

Municipality	Peak load in horsepower			Change in load 1925-1926	
	Oct., 1925	Oct., 1926	Oct., 1927	Decrease	Increase
SEVERN DIVISION					
Alliston	159.5	158.6	175.6	.....	17.0
Barrie	1,510.1	1,612.1	1,739.9	.....	127.8
Beeton	116.6	111.2	113.9	.....	2.7
Bradford	133.3	138.0	215.8	.....	77.8
Camp Borden	171.6	191.7	181.0	10.7	.....
Coldwater	95.1	98.4	89.8	8.6	.....
Collingwood	1,265.4	1,179.0	1,174.5	4.5	.....
Cookstown	46.9	50.4	49.6	0.8	.....
Creemore	85.8	95.8	92.5	3.3	.....
Elmvale	140.2	133.6	175.8	.....	42.2
Midland	4,291.0	3,572.4	4,928.1	.....	1,355.7
Penetang	521.4	553.3	556.3	.....	3.0
Port McNicoll	71.7	70.6	77.1	.....	6.5
Stayner	102.7	109.9	123.8	.....	13.9
Thornton	26.8	28.1	23.6	4.5	.....
Tottenham	50.4	50.1	54.4	.....	4.3
Victoria Harbour	69.7	67.7	74.4	.....	6.7
Waubaushene	37.9	36.2	39.5	.....	3.3
EUGENIA DIVISION					
Arthur	142.0	101.0	99.2	1.8	.....
Carlsruhe and Neustadt	103.2	66.3	64.9	1.4	.....
Chatsworth	42.9	37.5	42.9	.....	5.4
Chesley	355.2	351.2	382.0	.....	30.8
Dundalk	129.0	122.0	109.8	12.2	.....
Durham	589.8	542.0	540.9	1.1	.....
Elmwood	43.3	49.0	46.2	2.8	.....
Flesherton	60.7	65.1	67.9	.....	2.8
Grand Valley	90.2	80.4	76.4	4.0	.....
Hanover	709.1	765.4	831.0	.....	65.6
Holstein	14.4	10.0	11.0	.....	1.0
Hornings Mills	5.0	5.0	8.0	.....	3.0
Kincardine	238.6	276.1	265.4	10.7	.....
Lucknow	117.4	117.3	141.3	.....	24.0
Markdale	106.8	107.6	121.5	.....	13.9
Meaford	237.2	269.4	351.0	.....	81.6
Mount Forest	263.2	268.9	268.9	.....	.....
Orangeville	316.9	337.8	386.1	.....	48.3
Owen Sound	1,831.1	1,990.6	2,405.0	.....	414.4
Paisley	79.0	80.4	98.4	.....	18.0
Priceville	12.0	12.7	12.0	0.7	.....
Ripley	46.9	51.0	50.4	0.6	.....
Shelburne	264.7	238.9	218.4	20.5	.....
Tara	51.0	53.6	62.3	.....	8.7
Teeswater	148.8	136.2	154.0	.....	17.8
Wingham	270.8	281.5	321.7	.....	40.2

GEORGIAN BAY SYSTEM—LOADS OF MUNICIPALITIES, 1925-1926-1927—Continued

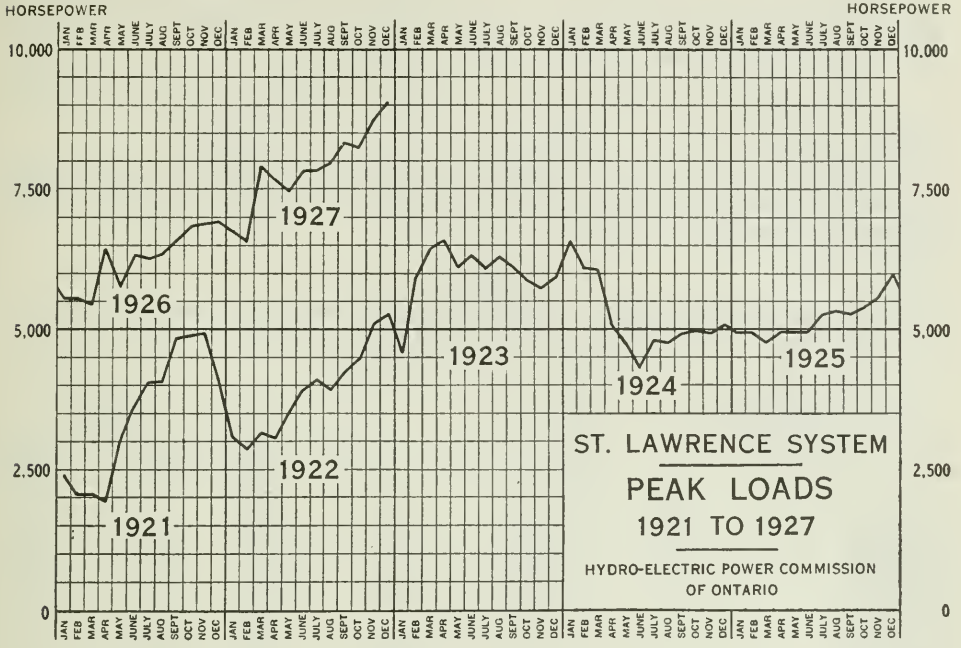
Municipality	Peak load in horsepower			Change in load 1926-1927	
	Oct., 1925	Oct., 1926	Oct., 1927	Decrease	Increase
Wasdells Division					
Beaverton	148.8	175.3	165.7	9.6	.....
Brechin	48.2	54.1	52.3	1.8	.....
Cannington	106.7	125.4	123.3	2.1	.....
Kirkfield	23.3	21.0	22.1	.....	1.1
Port Perry	113.9	142.9	167.9	.....	25.0
Sunderland	51.6	49.6	54.3	.....	4.7
Uxbridge	110.5	140.7	155.5	.....	14.8
Victoria Rd	8.8	11.6	10.7	0.9	.....
Woodville	50.0	57.4	54.0	3.4	.....
Muskoka Division					
Gravenhurst	389.5	398.6	422.0	.....	23.4
Huntsville	1,000.0	1,120.6	1,140.0	.....	19.4

GEORGIAN BAY SYSTEM—RURAL POWER DISTRICT LOADS, 1926-1927

Rural power district	Peak load in horsepower		Change in load 1926-1927	
	Oct., 1926	Oct., 1927	Decrease	Increase
Severn Division				
Barrie	16.7	28.1	.....	11.4
Elmvale	8.5	14.7	.....	6.2
Nottawasaga	20.7	25.5	.....	4.8
Stayner	20.1	26.8	.....	6.7
Eugenia Division				
Flesherton	4.0	4.1	.....	0.1
Markdale	5.0	0.5	4.5	.....
Shelburne	2.3	3.3	.....	1.0
Tara	0.75	0.75	.....	.....
Walkerton	1.0	1.5	.....	0.5
Wasdells Division				
Cannington No. 1	17.0	13.0	4.0	.....
Cannington No. 2	21.4	23.4	.....	2.0
Georgina	22.5	34.0	.....	11.5
Mariposa	59.0	67.0	.....	8.0
Port Perry	6.0	13.0	.....	7.0
Sparrow Lake	31.5	41.5	.....	10.0
Uxbridge	5.0	6.0	.....	1.0

GEORGIAN BAY SYSTEM—NEW RURAL POWER DISTRICTS

Rural power district	Date connected	Load in horsepower		Change in load	
		Initial	Oct., 1927	Decrease	Increase
Orangeville	Aug. 5, 1927	5.9	17.4	.....	11.5



ST. LAWRENCE SYSTEM

During the past fiscal year the load on the St. Lawrence system increased very rapidly; in fact, in the early part of the year it was observed that the system supply would have to be augmented to meet the increasing demand. Accordingly arrangements were made with the Cedars Rapids Transmission Company to increase the power contract to the extent of 1,200 additional horsepower. From a survey of the load, the industrial customers are largely responsible for the increase. The municipalities and rural power districts, however, have practically all shown a slight increase over the previous year.

An interruption of prolonged duration was experienced during the month of April due to the failure of the power supply from the Cedars Rapids Transmission Company's lines. Other interruptions, but only of short duration, were also experienced during the months of January, February and October.

Owing to the low voltage received from the Cedars Rapids Transmission Company, it was found necessary to increase the secondary voltage at Cornwall station by making tap changes in the main transformer bank. Changes were also made at other points, which greatly improved conditions.

A booster transformer was connected in the 4,000-volt rural feeder supplying power to Morewood and Russell, thereby improving voltage in both these districts.

Extensive line maintenance work was carried out on several sections of the 44,000-volt lines in replacing defective pin-type insulators. All strain positions

on the 44,000-volt line extending from Cornwall to Alexandria were reinsulated with an improved type of strain insulator. Poles were stubbed, crossarms and pins replaced, and trees trimmed where necessary.

At Cornwall transformer station, a graphic frequency meter was installed which will enable a closer check to be kept on the power supply.

The appearance of the Cornwall station and site was improved by painting the interior walls and floors of the substation; by painting the cottages, and by clearing and levelling the land.

ST. LAWRENCE SYSTEM—LOADS OF MUNICIPALITIES, 1925-1926-1927

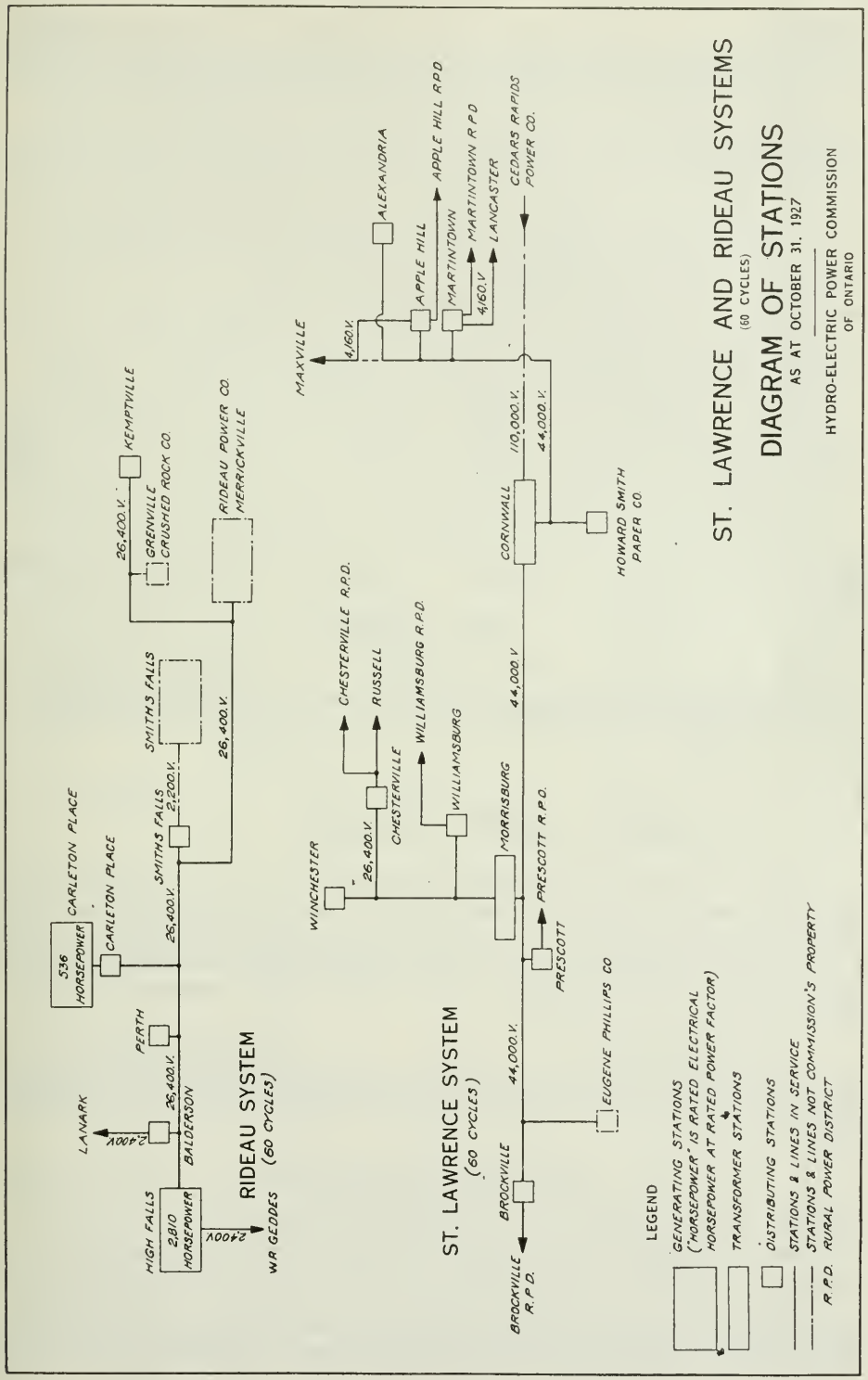
Municipality	Peak load in horsepower			Change in load 1926-1927	
	Oct., 1925	Oct., 1926	Oct., 1927	Decrease	Increase
Alexandria	299.6	229.2	248.0	.....	18.8
Apple Hill	30.0	28.8	30.8	.....	2.0
Brockville	1,295.4	1,398.6	1,428.0	.....	29.4
Chesterville	206.4	241.3	268.6	.....	27.3
Lancaster	25.3	26.6	25.1	1.5	.....
Martintown	14.7	19.5	18.1	1.4	.....
Maxville	40.2	52.2	48.0	4.2	.....
Prescott	403.2	427.6	505.6	.....	78.0
Russell	19.6	67.0	38.9	28.1	.....
Williamsburg	26.2	27.0	31.5	.....	4.5
Winchester	152.8	145.5	172.9	.....	27.4

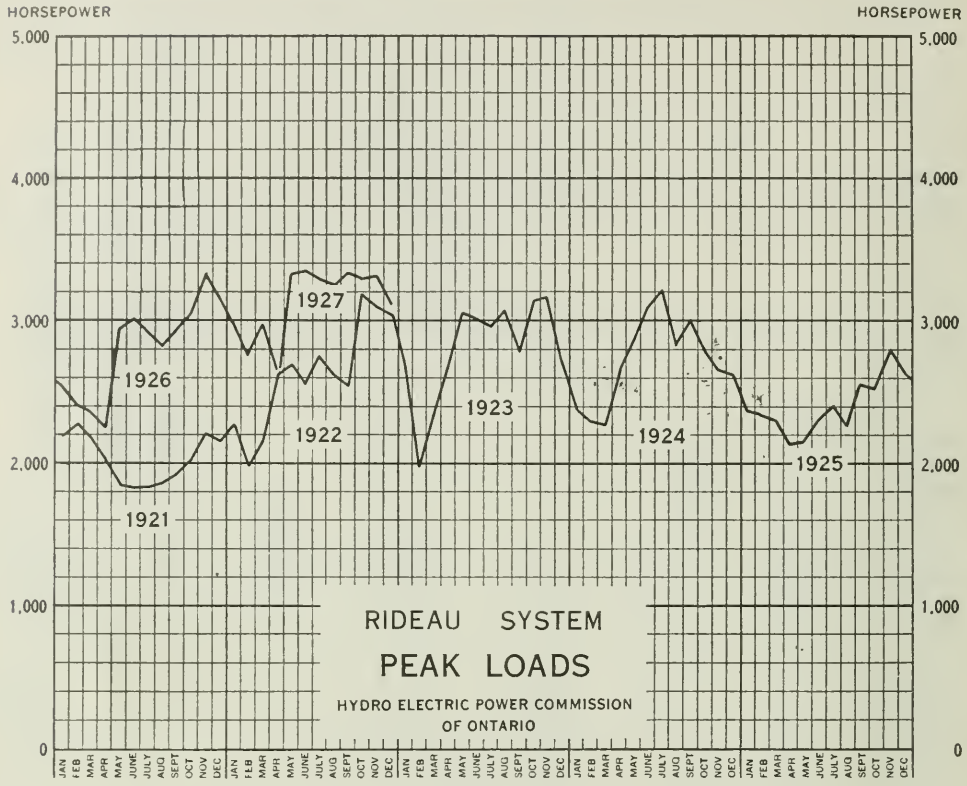
ST. LAWRENCE SYSTEM—RURAL POWER DISTRICT LOADS, 1926-1927

Rural power district	Peak load in horsepower		Change in load 1926-1927	
	Oct., 1926	Oct., 1927	Decrease	Increase
Brockville	61.1	46.5	14.6	.....
Chesterville	25.7	31.5	.....	5.8
Martintown	26.2	30.5	.....	4.3
Prescott	54.9	46.9	8.0	.....

ST. LAWRENCE SYSTEM—NEW RURAL POWER DISTRICTS

Rural power district	Date connected	Load in horsepower		Change in load	
		Initial	Oct., 1927	Decrease	Increase
Apple Hill	Dec. 1, 1926	14.7	28.5	.....	13.8


ST. LAWRENCE AND RIDEAU SYSTEMS
(60 CYCLES)
DIAGRAM OF STATIONS
AS AT OCTOBER 31, 1927
HYDRO-ELECTRIC POWER COMMISSION OF ONTARIO
RIDEAU SYSTEM (60 CYCLES)
ST. LAWRENCE SYSTEM (60 CYCLES)
LEGEND
GENERATING STATIONS ("HORSEPOWER" IS RATED ELECTRICAL HORSEPOWER AT RATED POWER FACTOR)
TRANSFORMER STATIONS
DISTRIBUTING STATIONS
STATIONS & LINES IN SERVICE
STATIONS & LINES NOT COMMISSION'S PROPERTY
R.P.D. RURAL POWER DISTRICT
536 HORSEPOWER
CARLETON PLACE
PERTH
LANARK
2400V
26,400V.
BALDERSON
HIGH FALLS
2810 HORSEPOWER
2400V
WR GEDDES
SMITHS FALLS
2,200 V.
SMITHS FALLS
26,400 V.
26,400 V.
KEMPTVILLE
26,400 V.
GRENVILLE CRUSHED ROCK CO.
RIDEAU POWER CO MERRICKVILLE
MAXVILLE
4,160 V.
ALEXANDRIA
APPLE HILL
APPLE HILL R.P.D.
MARTINTOWN
MARTINTOWN R.P.D.
4,160 V.
LANCASTER
CEDARS RAPIDS POWER CO.
CORNWALL
110,000 V.
44,000 V.
HOWARD SMITH PAPER CO.
CHESTERVILLE R.P.D.
RUSSELL
WILLIAMSBURG R.P.D.
WINCHESTER
26,400 V.
CHESTERVILLE
WILLIAMSBURG
MORRISBURG
44,000 V.
PRESCOTT R.P.D.
PRESCOTT
EUGENE PHILLIPS CO
BROCKVILLE
44,000 V.
BROCKVILLE R.P.D.



RIDEAU SYSTEM

During the past year the Rideau System load has shown a marked increase during the summer months. It can readily be seen from the peak load graph that for the period extending from May to November, inclusive, there was only a very slight variation from the maximum peak which was established in the month of June. Very favourable water conditions have prevailed throughout the entire year.

An additional 750-kv-a. transformer, with the necessary switching and metering equipment, was installed in the Smiths Falls substation to take care of the increasing load in this municipality. This transformer was placed in service on August 7.

At Carleton Place, as a safety measure, gates and warning signs were installed on the headworks deck adjoining the power house.

New staff gauges were established on all the main storage lakes in the Mississippi watershed to assist in the regulation of flow and storage.

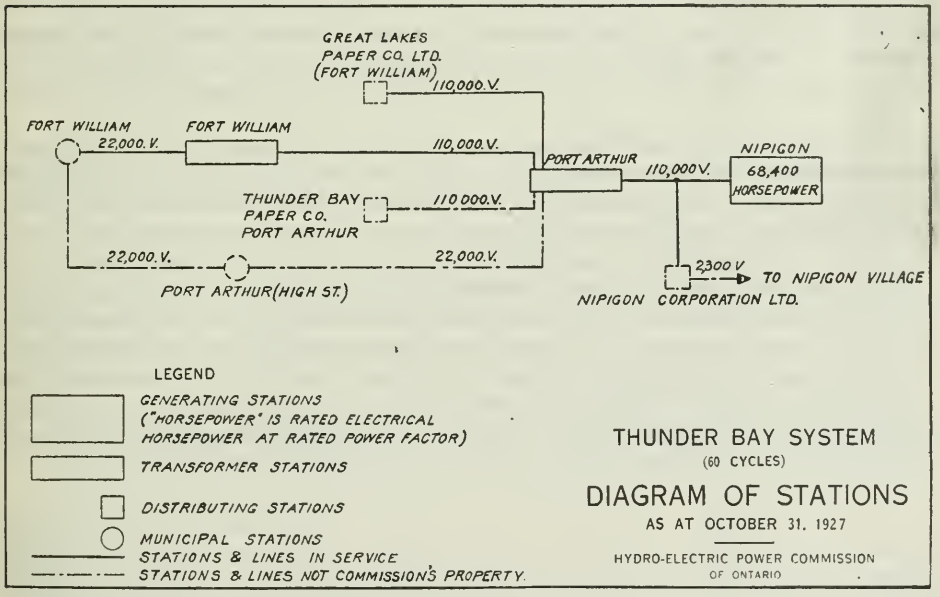
At High Falls power house the equalizer and exciter rheostats were relocated, thereby relieving congestion behind the switchboard and making it much more convenient for inspection and maintenance.

An improved type of air-break switch was installed at the Smith Falls tap and Carleton Place junction, which will greatly minimize the interruptions necessary for maintenance work.

Tests were carried out on the high-tension line insulators, using live-line testing equipment. The result of the tests showed that no extensive insulator replacements were necessary.

RIDEAU SYSTEM—LOADS OF MUNICIPALITIES, 1925-1926-1927

Municipality	Peak load in horsepower			Change in load 1926-1927	
	Oct., 1925	Oct., 1926	Oct., 1927	Decrease	Increase
Carleton Place	748.0	670.2	642.0	28.2	.....
Kemptville	150.1	173.0	183.3	.....	10.3
Lanark	40.2	39.1	43.9	.....	4.8
Perth	612.6	678.3	660.8	17.5	.....
Smiths Falls	816.3	1,013.4	1,067.8	.....	54.4



THUNDER BAY SYSTEM

The peak load of the Thunder Bay system for the year, while not so great in magnitude as the load carried in December, 1925, has been remarkably constant throughout the year, the lowest month being only about eleven per cent smaller than the greatest. The total kilowatt-hours generated show an increase of seven per cent over the previous year, which was in turn about five per cent larger than 1925. This indicates a continuous growth in load on this system.

A short section of 110,000-volt transmission line, on steel towers, has been built between Reserve junction and Sprucewood junction. It was placed in operating service on May 3, 1927. This gives a continuous circuit carried on steel towers between the Cameron Falls generating station and the Port Arthur transformer station.

The new out-door-type transformer station at Fort William was placed in operating service on December 8, 1927. On this date, the new circuit, referred to in the 1926 Annual Report as being operated at 22,000 volts, was placed in operating service at 110,000 volts to supply power to the new Fort William transformer station from the Port Arthur transformer station.

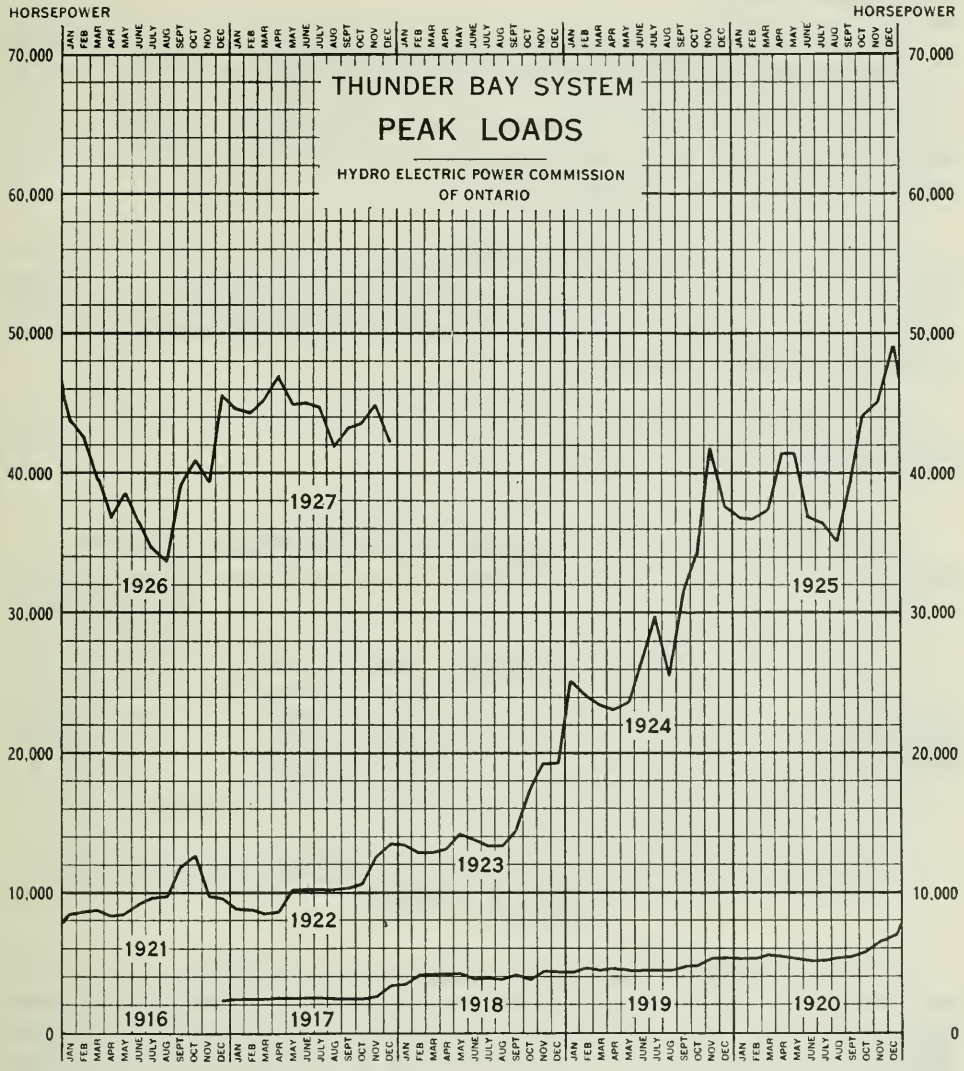
There has been no maintenance work of major importance at the Cameron Falls generating station, but the regular amount of detailed maintenance work was carried out, and the plant maintained in good operating condition.

While some minor troubles have been experienced at the generating station—such as a turbine guide bearing failure, failure of a generator oil-breaker and the breakage of headgate cables on two units—the only serious trouble consisted in the wrecking of the runner in No. 5 unit on February 12, 1927, during some tests by the manufacturer's representatives. New cast steel runners for both this unit and for No. 6 unit, which is similar to it, are being supplied by the manufacturers. However, there has been ample capacity for all system load requirements, due, probably, to the extremely uniform load and absence of high peaks.

Very good service has been obtained from the transmission lines this year. A grounded sky wire was erected on the steel tower line, the work being completed on August 1, 1927. This appears to have improved the operation of this circuit, which had fewer outages due to lightning than were experienced during the previous year. A considerable amount of brush cutting on the right-of-way was done this year as usual. In order to increase the life of the wood poles, a large number of these poles were uncovered for about two feet below the ground line, the rotten wood stripped off and the poles charred and sprayed while still hot with solignum. It was found necessary to replace only two of these poles this year due to rotting at the butts, which in one of the cases was probably augmented by the attacks of ants. A large number of additional side guys were also installed in certain sections of this wood-pole line.

The Port Arthur transformer station has functioned satisfactorily, with no failures of equipment. It was found necessary to replace one 110,000-volt bushing on one of the transformers of the original bank due to a slow leak through a fine crack in the porcelain of the bushing. Generally, proper operation of all relay equipment was secured, but in one or two cases the 110,000-volt breakers did not open. These breakers have since been carefully adjusted and have operated properly in all subsequent cases. The load on this transformer equipment has been materially reduced by the closing down of the Current River mill of a paper company which formerly received power at 22,000 volts, the same company placing in operation a mill at Bare Point which takes power at 110,000 volts.

During the latter part of 1926, it appeared necessary to conserve all the water possible in Lake Nipigon in order to meet the system load requirements



with the anticipated normal precipitation. However, during December it became evident that the spring run-off would be fairly heavy, so the Virgin Falls dam was operated to increase the flow in the river substantially above normal load requirements and materially above the normal winter flow of the river. Since the precipitation in this district was greater than any experienced in the history of the operation of this plant, it was found necessary to maintain the abnormally large flow in the river throughout the year. Therefore, a large amount of water has been wasted at Cameron falls, and at the end of this fiscal year this condition continues. Even in the event of another series of years of low precipitation, it appears possible to conserve sufficient water to carry the system load until such time as the next generating station is ready for service.

Radio Communication

The two short-wave radio stations placed in service last year have functioned very satisfactorily throughout the year, and have proved very useful in keeping the head office in Toronto in close touch with the operation of the system. The construction staff carrying out the work at the Alexander development have also made frequent use of this system of communication in reporting progress and in having material ordered and traced.

It has been found impossible to eliminate the effect of local interference, and, therefore, it has been necessary to adhere to evening schedules. These schedules have been very consistently maintained. There have been only a very few isolated days on which conditions were so bad as to prevent the messages being satisfactorily transmitted.

These radio stations have required very little in the matter of maintenance or replacements during the year.

THUNDER BAY SYSTEM—LOADS OF MUNICIPALITIES, 1925-1926-1927

Municipality	Peak load in horsepower			Change in load 1926-1927	
	Oct., 1925	Oct., 1926	Oct., 1927	Decrease	Increase
Fort William	.....	1,555.0	8,635.0	.....	7,080.0
Nipigon township	39.9	50.3	48.2	2.1	.....
Port Arthur	26,407.0	26,541.0	32,392.7	.....	5,851.7

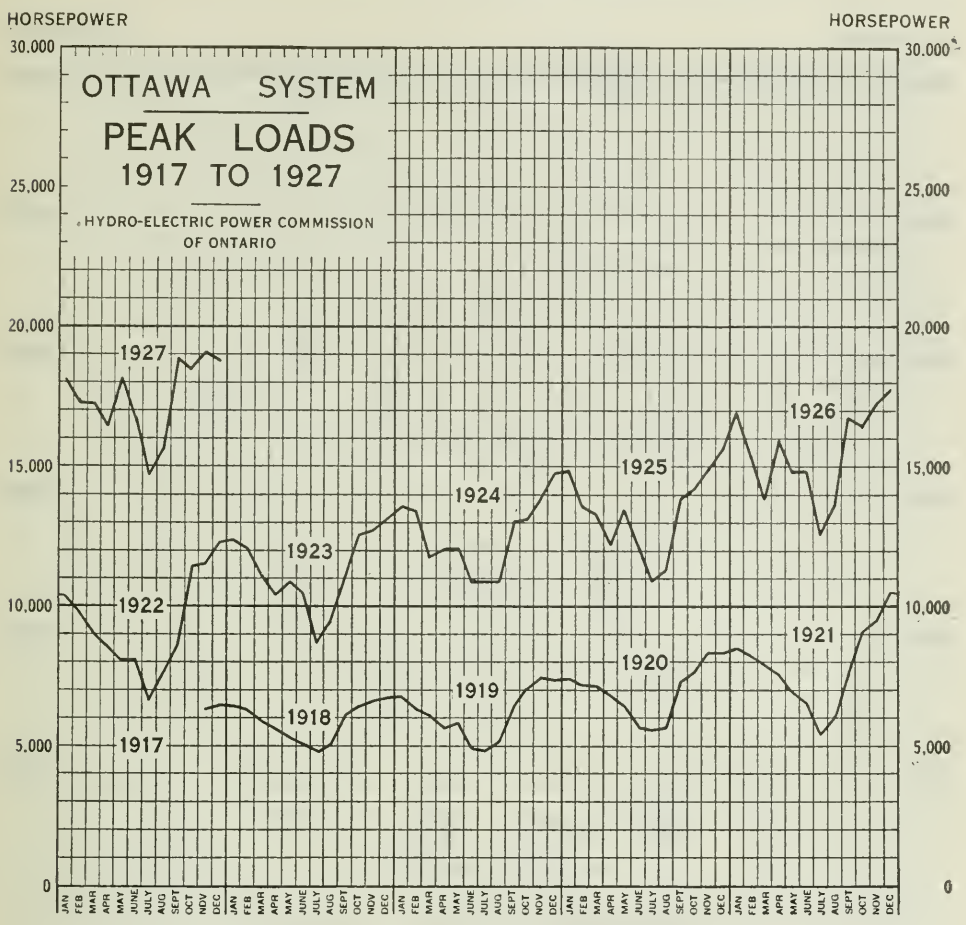
OTTAWA SYSTEM

From an operating point of view, conditions on the Ottawa system have been uniformly satisfactory throughout the year 1927. The load on this system has again shown steady increase which compares very favourably with the increase in previous years. No incidents which warrant mention in the Report have occurred.

OTTAWA SYSTEM—LOADS OF MUNICIPALITIES, 1925-1926-1927

Municipality	Peak load in horsepower			Change in load 1926-1927	
	Oct., 1925	Oct., 1926	Oct., 1927	Decrease	Increase
Ottawa	14,260.0	16,355.0	18,480.0	.....	2,125.0

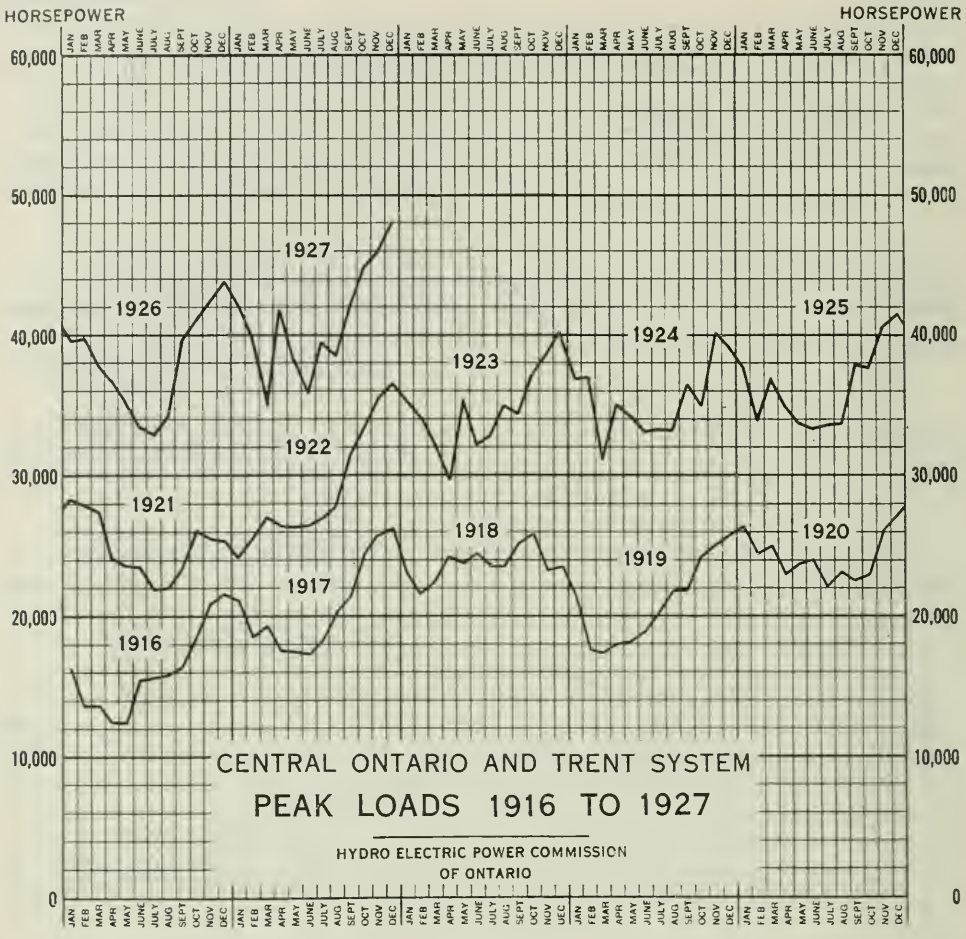
NOTE.—Nepean rural power district load is included in Ottawa load to the extent of 94 horsepower for October, 1925, 131 horsepower for October, 1926, and 295 horsepower for October, 1927.



CENTRAL ONTARIO AND TRENT SYSTEM

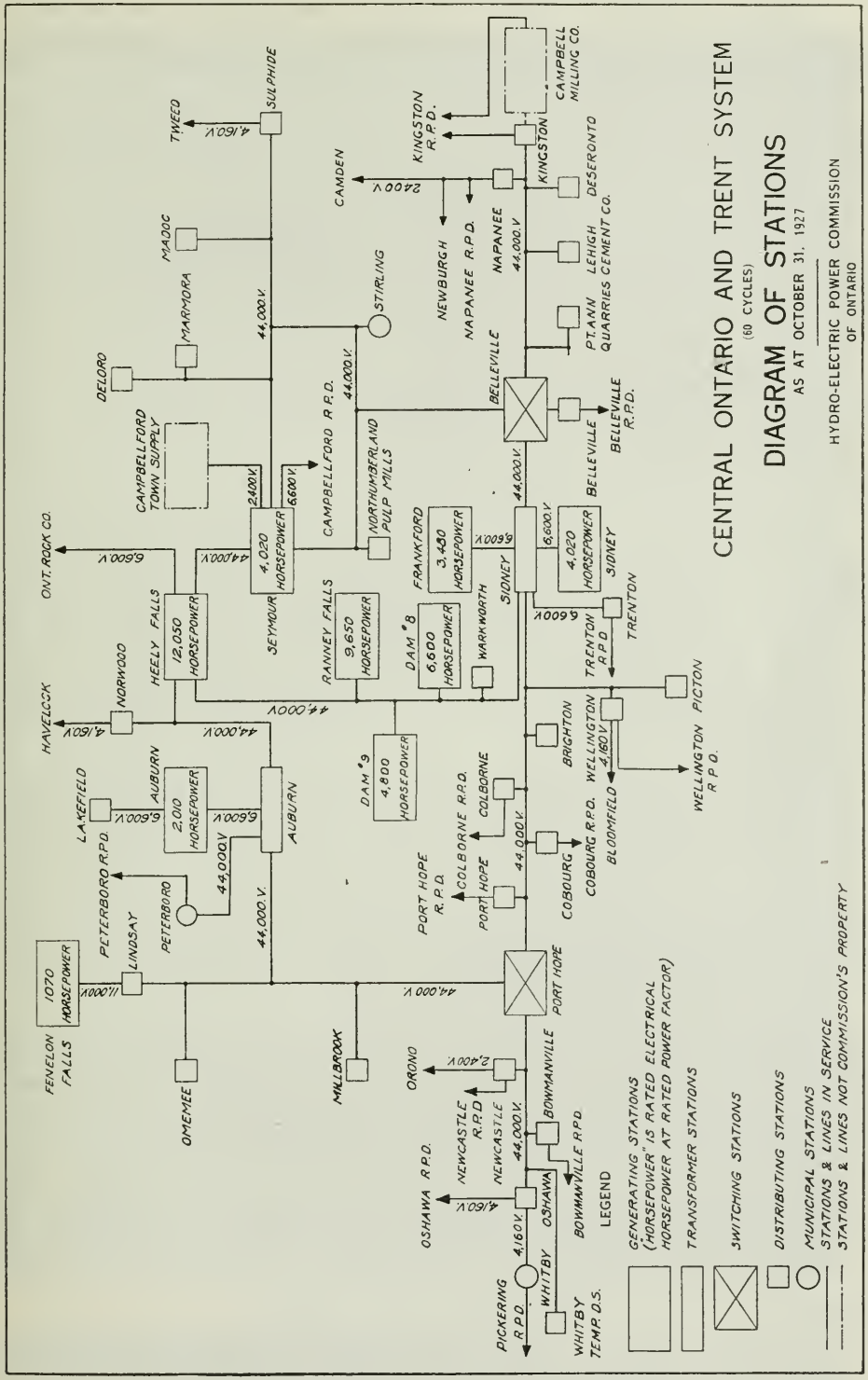
During the past fiscal year the demands for power on the Central Ontario and Trent system showed a substantial increase, both in peak and average load, over the demands for the previous year. It became evident toward the end of the year that the winter peak of 1927 would exceed any previous demand and would very nearly equal the system generating capacity. Demands for power throughout the year have been supplied unrestrictedly, with the exception of minor load reductions during the month of September due to the regulation of stream flow.

The automatic, remote-control plants situated at Dam No. 8 and at Dam No. 9 near Campbellford have operated very satisfactorily throughout the year. From an operating point of view, these plants have decided economic advantages over the manually controlled plants, and, furthermore, the flexibility and ease with which equipment can be controlled, such as bringing on additional generating capacity at short notice, operating switches, etc., is all that might be desired.



Direct telephone communication was established at the beginning of the year between the Toronto head office and the field, which has proved to be a decided operating betterment. Complete new telephone equipment was installed at Sidney generating station, including an improved type of switchboard and protective equipment. A third telephone circuit was also established between this station and Belleville office by means of superimposing a phantom circuit on the main physical lines. This has proved to be a decided advantage to the system load despatchers, especially during system disturbances. The old telephone line extending from Trenton to Oshawa was restrung with copper conductor, and at all stations along the line standard telephone protective equipment was installed. These changes have greatly improved communication.

As a safety measure, wire screen guards were erected at the entrance of all power houses as a protection against unauthorized parties entering the plants, unknown to the operator, with the possibility of coming in contact with live apparatus or rotating equipment.


CENTRAL ONTARIO AND TRENT SYSTEM
(60 CYCLES)
DIAGRAM OF STATIONS
AS AT OCTOBER 31, 1927
HYDRO-ELECTRIC POWER COMMISSION OF ONTARIO
LEGEND
GENERATING STATIONS ("HORSEPOWER" IS RATED ELECTRICAL HORSEPOWER AT RATED POWER FACTOR)
TRANSFORMER STATIONS
SWITCHING STATIONS
DISTRIBUTING STATIONS
MUNICIPAL STATIONS
STATIONS & LINES IN SERVICE
STATIONS & LINES NOT COMMISSION'S PROPERTY
FENELON FALLS
1070 HORSEPOWER
11,000 V
LINDSAY
PETERBORO R.P.D.
PETERBORO
44,000 V.
OMEMEE
MILLBROOK
AUBURN
6,600 V
2,010 HORSEPOWER
LAKEFIELD
HAVELOCK
4,160 V
NORWOOD
HEELY FALLS
12,050 HORSEPOWER
ONT. ROCK CO.
6,600 V
44,000 V
SEYMOUR
4,020 HORSEPOWER
2,400 V
6,600 V
CAMPBELLFORD TOWN SUPPLY
CAMPBELLFORD R.P.D.
DELORO
MARMORA
MADOC
TWEED
4,160 V
SULPHIDE
44,000 V
RANNEY FALLS
9,650 HORSEPOWER
DAM #8
6,600 HORSEPOWER
DAM #9
4,800 HORSEPOWER
NORTHUMBERLAND PULP MILLS
STIRLING
CAMDEN
2400 V
FRANKFORD
3,430 HORSEPOWER
6600 V
WARKWORTH
SIDNEY
6600 V
4,020 HORSEPOWER
SIDNEY
TRENTON
TRENTON R.P.D.
6600 V
BELLEVILLE
44,000 V
BELLEVILLE R.P.D.
NEWBURGH
NAPANEE R.P.D.
NAPANEE
44,000 V
KINGSTON R.P.D.
KINGSTON
CAMPBELL MILLING CO.
DESERONTO
LEHIGH CEMENT CO.
PT. ANN QUARRIES
44,000 V
BRIGHTON
WELLINGTON
4,160 V
PICTON
WELLINGTON R.P.D.
BLOOMFIELD
COBOURG R.P.D.
COBOURG
44,000 V
COLBORNE
COLBORNE R.P.D.
PORT HOPE
PORT HOPE R.P.D.
PORT HOPE
44,000 V
BOWMANVILLE
BOWMANVILLE R.P.D.
ORONO
2,400 V
NEWCASTLE
NEWCASTLE R.P.D.
44,000 V.
OSHAWA
OSHAWA R.P.D.
4,160 V
WHITBY
WHITBY TEMP. D.S.
PICKERING
R.P.D.
4,160 V.

Extensive painting of buildings, structures, and apparatus was carried out during the year. As mentioned in earlier issues of this Report, the application of paint by means of a spray gun effected a substantial saving in cost.

At several of the plants, turbines and governors were inspected and, where necessary, defective or damaged parts were replaced. Advantage was taken of shut-downs for these purposes, to clean and paint the generator windings and to carry out any other necessary maintenance work.

At Sidney terminal station new oil circuit-breakers having a higher rupturing capacity were installed in all the main lines. The old circuit-breakers had given considerable trouble, and on several occasions when interrupting short circuits have thrown oil and caused minor fires which badly smoked the high-tension room.

Plant No. 5 was closed down during the surplus water period in the spring, during which time turbines were inspected, generator armatures and field-coils painted and the station thoroughly cleaned.

At plants No. 8 and No. 9 the governors were improved by replacing the slow release dash-pots with magnetic latches.

At plant No. 8 a new storage battery was installed, and at plants No. 8 and No. 9 small motor-generator sets were installed for the purpose of battery charging. Previously the storage battery at plant No. 8 was charged from the exciter system and at plant No. 9 by means of rectifiers. The life of the storage batteries at these plants will be greatly extended by the new method of charging.

Turbines were inspected at each of these plants, disclosing the fact that the erosion of the runners found at an earlier inspection had not increased to any great extent.

At plant No. 10 new adjustable-type, lignum-vitae guide bearings were installed in both turbines. An improved type of bearing having an efficient means of lubrication was also installed under the regulating rings. Defective gate arms were replaced. Generators and governors were cleaned and painted.

At plant No. 18 one turbine was completely overhauled, all gate links, link pins and bushings being replaced. In several cases the gate bolts were so loose that the casing had to be drilled and plugged, the plugs then being drilled and tapped to fit new gate bolts.

Among substation betterments, the following are worthy of note: At Lehigh substation, as a safety measure, barrier walls were constructed around the oil circuit-breakers and lightning arresters. An emergency exit was made and a steel ladder installed to allow ready exit from the high-tension room. To accommodate the increased load demand at this station an additional 750-kv-a. transformer was installed.

At Marmora distributing station a second 50-kv-a. transformer was installed and placed in service on October 2.

At Picton distributing station a second 300-kv-a. transformer was installed and placed in service on October 23.

At Whitby a 300-kv-a. transformer was connected to the newly constructed 44,000-volt line as a temporary expedient to improve voltage and load conditions.

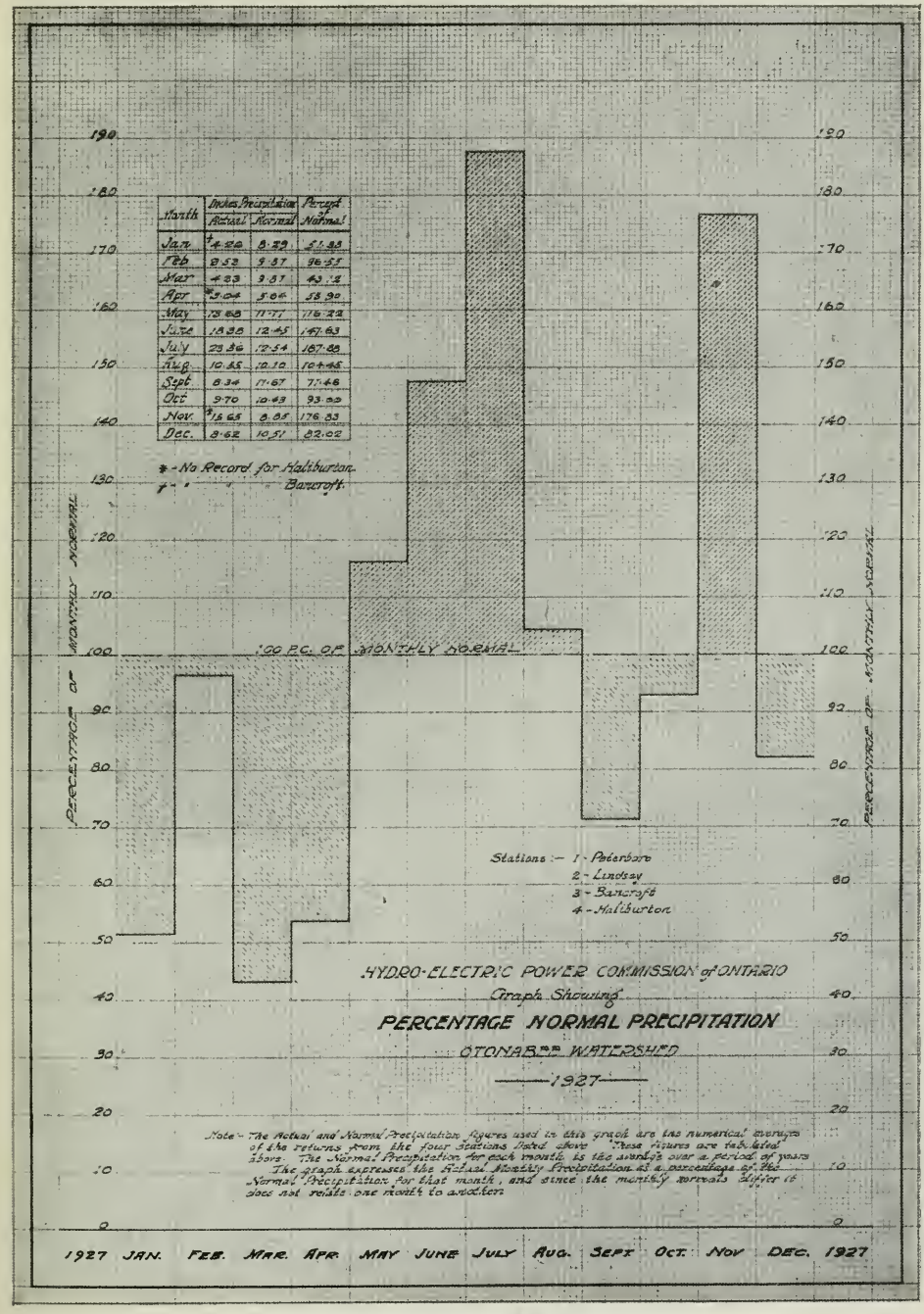

Month	Inches Precipitation Actual	Normal	Percent Normal
Jan.	†4.20	8.32	51.88
Feb.	2.53	9.37	26.55
Mar.	4.23	9.87	43.12
Apr.	*3.04	5.06	58.90
May	18.68	11.71	116.22
June	18.38	12.45	147.63
July	28.86	12.54	187.88
Aug.	10.65	10.10	104.48
Sept.	8.34	11.67	71.46
Oct.	9.70	10.43	93.39
Nov.	*15.65	8.85	176.83
Dec.	8.62	10.51	82.02
*-No Record for Haliburton.
†- " " Bancroft.
PERCENTAGE OF MONTHLY NORMAL
100 P.C. OF MONTHLY NORMAL
Stations :— 1 - Peterboro
2 - Lindsay
3 - Bancroft
4 - Haliburton
HYDRO-ELECTRIC POWER COMMISSION of ONTARIO
Graph Showing
PERCENTAGE NORMAL PRECIPITATION
OTONABEE WATERSHED
1927
Note - The Actual and Normal Precipitation figures used in this graph are the numerical averages of the returns from the four stations listed above. These figures are tabulated above. The "Normal" Precipitation for each month is the average over a period of years. The graph expresses the Actual Monthly Precipitation as a percentage of the Normal Precipitation for that month, and since the monthly normals differ it does not relate one month to another.
1927 JAN. FEB. MAR. APR. MAY JUNE JULY AUG. SEPT OCT. NOV DEC. 1927

PLATE A—PRECIPITATION DATA

This graph represents the estimated actual monthly precipitation on the Otonabee watershed expressed as a percentage of the normal precipitation.

The estimate is based upon the actual and normal returns of the Meteorological Service for Peterboro, Lindsay, Bancroft and Haliburton. (See inset table.)

Although the numerical values differ from month to month the normal precipitation is taken as 100 per cent, hence the solidly hatched areas represent the amount by which the precipitation exceeded the average while the dotted hatched area represents in a similar manner the dificiencies.

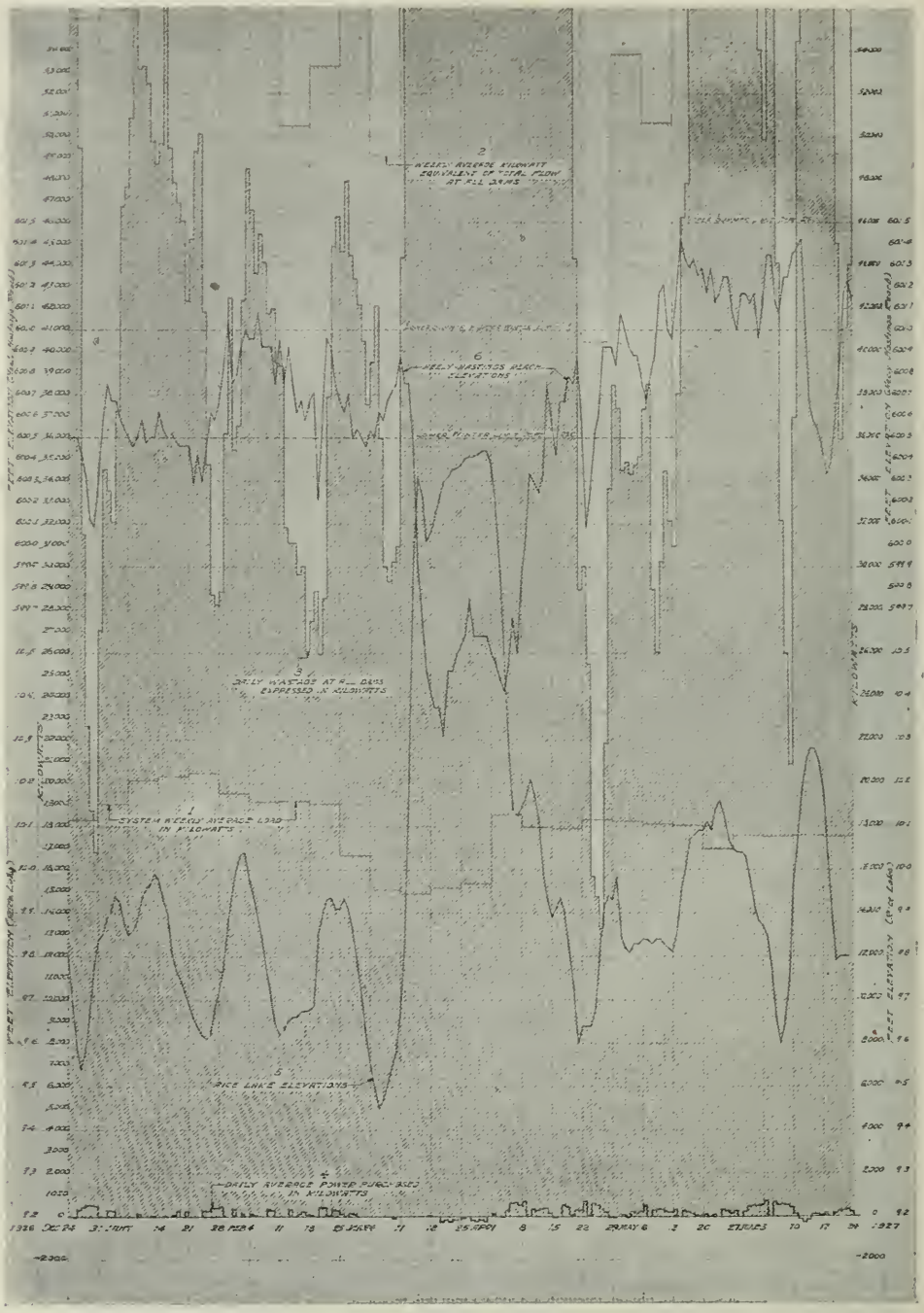

2
WEEKLY AVERAGE KILOWATT EQUIVALENT OF TOTAL FLOW AT ALL DAMS
6
WEEKLY WASTAGE BLACK ELEVATIONS
3
DAILY WASTAGE AT ALL DAMS EXPRESSED IN KILOWATTS
1
SYSTEM WEEKLY AVERAGE LOAD IN KILOWATTS
5
RICE LAKE ELEVATIONS
4
DAILY AVERAGE POWER DEMAND IN KILOWATTS
FEET ELEVATION (CHIPPEWA RIVER)
FEET ELEVATION (FLAMBEAU RIVER)
KILOWATTS
1926 DEC 25 31 JAN 7 14 21 28 FEB 4 11 18 25 MAR 4 11 18 25 APR 1 8 15 22 29 MAY 6 13 20 27 JUNE 3 10 17 24 1927

PLATE B1—GENERAL OPERATING DATA

December 24, 1926, to June 24, 1927

GRAPH No. 1—System average weekly load in kilowatts.

GRAPH No. 2—Weekly average power equivalent of total flow at all dams. This equals the weekly average system load plus the power equivalent of the weekly average wastage of water at all plants from which the Commission derives its regular supply. The wastage is shown by the dotted hatched area between graphs 2 and 1.

(Description continued on opposite page.)

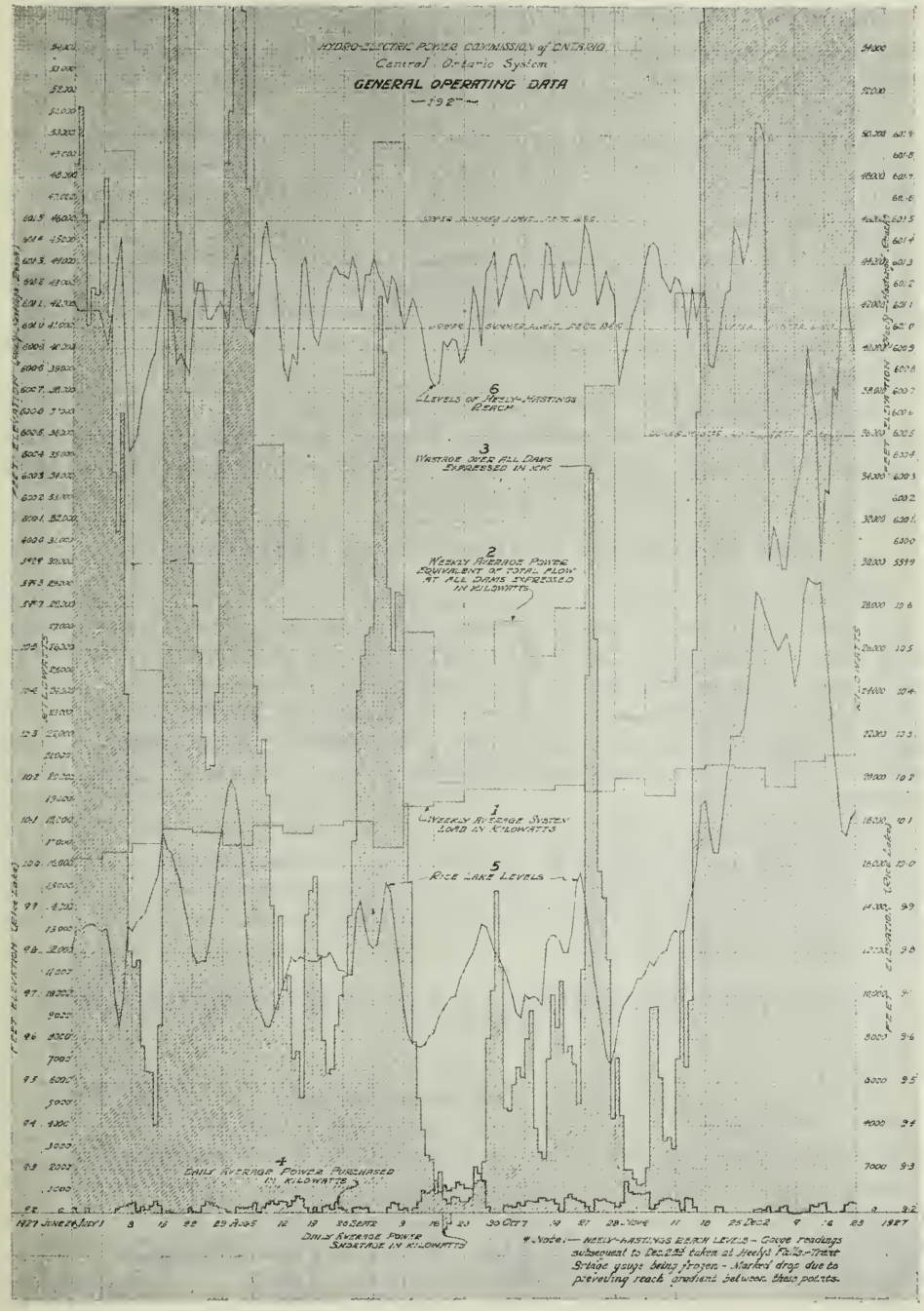

HYDRO-ELECTRIC POWER COMMISSION of ONTARIO
Central Ontario System
GENERAL OPERATING DATA
— 1927 —
6 LEVELS OF HEELY-HASTINGS REACH
3 WASTAGE OVER ALL DAMS EXPRESSED IN K.W.
2 WEEKLY AVERAGE POWER EQUIVALENT OF TOTAL FLOW AT ALL DAMS EXPRESSED IN KILOWATTS
1 WEEKLY AVERAGE SYSTEM LOAD IN KILOWATTS
5 RICE LAKE LEVELS
4 DAILY AVERAGE POWER PURCHASED IN KILOWATTS
DAILY AVERAGE POWER SHORTAGE IN KILOWATTS
Note:— HEELY-HASTINGS REACH LEVELS — Gauge readings subsequent to Dec. 23rd taken at Heely's Falls—Trent Stage gauge being frozen — Marked drop due to prevailing reach gradient between these points.

PLATE B2—GENERAL OPERATING DATA
June 24, 1927, to December 23, 1927

GRAPH No. 3—Average daily wastage at all plants expressed in kilowatts. In the weekly aggregate the area under this graph equals the wastage, represented by the hatched area between graphs 2 and 1 and shows the daily distribution on this weekly wastage.

GRAPH No. 4—Average daily power purchased in kilowatts.

GRAPH No. 5—Midnight elevation of Rice Lake.

GRAPH No. 6—Midnight elevation of Heely-Hastings reach.

This transformer carried part of the Whitby load and greatly relieved the 4,000-volt feeder from Oshawa transformer station, which has for some time been considerably overloaded. A new station will be constructed in Whitby at an early date.

At Lindsay a decided improvement was made in connection with the street lighting system, in that the old mercury arc rectifier unit was replaced by a constant current-transformer. This change will greatly reduce maintenance costs in this district.

At Port Hope switching station, three new three-phase rotor-type disconnecting-switches were installed on each of the outgoing lines. The installation of this type of switch will greatly facilitate work in connection with line maintenance.

At Belleville switching station all strain insulators were tested and defective units replaced.

Work in connection with line maintenance has again been very active throughout the year. A considerable number of pin-type insulators were replaced. Poles were stubbed, crossarms changed and improvements made to railway and canal crossings where necessary.

Load and Water Conditions—Trent River Watershed

A study of Plate A precipitation data for the year 1927 shows that during the months of January to April, inclusive, the snow- and rain-fall was considerably below normal, resulting in the monthly average flows for April and May being lower than usually prevails for these months. However, this principally affects the spring freshet when there is an abundant surplus over power requirements. From May to August, inclusive, precipitation was considerably above normal, resulting in a heavy surplus which is clearly shown on the operating graphs.

From an operating point of view, water conditions in the Trent watershed have been very favourable for power development throughout the year, in that there was an abundant supply. However, difficulties have been experienced occasionally for short intervals owing to restricted stream flow, but no serious load reductions were necessary.

CENTRAL ONTARIO AND TRENT SYSTEM—LOADS OF MUNICIPALITIES, 1925-1926-1927

Municipality	Peak load in horsepower			Change in load 1926-1927	
	Oct., 1925	Oct., 1926	Oct., 1927	Decrease	Increase
Belleville	3,108.4	3,257.4	3,071.8	185.6	.....
Bloomfield	119.0	107.2	139.4	.....	32.2
Bowmanville	1,326.7	1,646.6	1,538.0	108.6	.....
Brighton	203.7	214.5	210.0	4.5	.....
Cobourg	973.2	1,072.4	1,204.8	.....	132.4
Colborne	109.9	135.4	141.0	.....	5.6
Deseronto	210.4	218.5	210.0	17.5	.....
Havelock	196.1	218.5	222.0	.....	3.5
Kingston	3,194.4	3,485.1	3,963.8	.....	478.7
Lakefield	84.4	159.1	151.6	7.5	.....

CENTRAL ONTARIO AND TRENT SYSTEM—LOADS OF MUNICIPALITIES, 1925-1926-1927—Continued

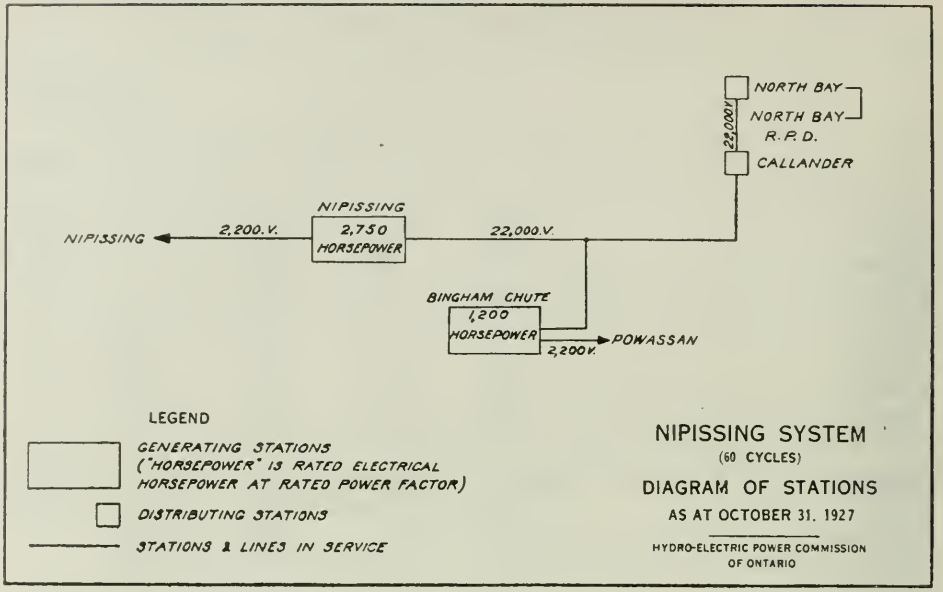
Municipality	Peak load in horsepower			Change in load, 1926-1927	
	Oct., 1925	Oct., 1926	Oct., 1927	Decrease	Increase
Lindsay	1,374.0	1,412.8	1,474.5	.....	61.7
Madoc	110.0	123.3	149.4	.....	26.1
Marmora	65.1	72.9	96.5	.....	23.6
Millbrook	53.6	54.7	62.7	.....	8.0
Napanee	780.0	836.0	858.0	.....	22.0
Newburg	595.1	681.0	332.4	348.6	.....
Newcastle	78.0	82.8	74.9	7.9	.....
Norwood	104.0	112.2	147.5	.....	35.3
Omemee	123.4	186.7	56.0	130.7	.....
Orono	52.0	55.2	53.3	1.9	.....
Oshawa	5,397.1	6,016.0	6,933.0	.....	917.0
Peterboro	4,525.4	5,715.7	5,467.8	247.9	.....
Picton	509.4	557.6	640.7	.....	83.1
Port Hope	741.3	976.5	752.0	224.5	.....
Stirling	205.7	222.8	253.0	30.2	.....
Trenton	1,104.5	1,215.6	1,654.8	.....	439.2
Tweed	136.7	166.2	182.0	.....	15.8
Warkworth	39.5	38.8	53.6	.....	14.8
Wellington	101.2	136.7	146.1	.....	9.4
Whitby	681.0	762.1	860.6	.....	98.5

CENTRAL ONTARIO AND TRENT SYSTEM—RURAL POWER DISTRICT LOADS 1926-1927

Rural power district	Peak load in horsepower		Change in load 1926-1927	
	Oct., 1926	Oct., 1927	Decrease	Increase
Bowmanville	5.0	5.0	.....	.....
Campbellford	47.6	50.9	.....	3.3
Colborne	30.8	34.8	.....	4.0
Kingston	34.2	36.2	.....	2.0
Oshawa	191.0	233.0	.....	42.0
Pickering	59.6	115.6	.....	56.0
Trenton	1.5	10.0	.....	8.5

CENTRAL ONTARIO AND TRENT SYSTEM—NEW RURAL POWER DISTRICTS

Rural power district	Date connected	Load in horsepower		Change in load	
		Initial	Oct., 1927	Decrease	Increase
Belleville	Sept. 1, 1927	85.0	85.0	.....	.....
Cobourg	Feb. 1, 1927	11.0	11.0	.....	.....
Newcastle	Sept. 1, 1927	5.0	5.0	.....	.....
Peterboro	Jan. 1, 1927	155.5	155.5	.....	.....
Port Hope	Aug. 1, 1927	10.0	12.0	.....	2.0



NIPISSING SYSTEM

Both peak and average loads on the Nipissing system have shown heavy increases over the previous fiscal year, the peak requiring approximately all of the available generating capacity.

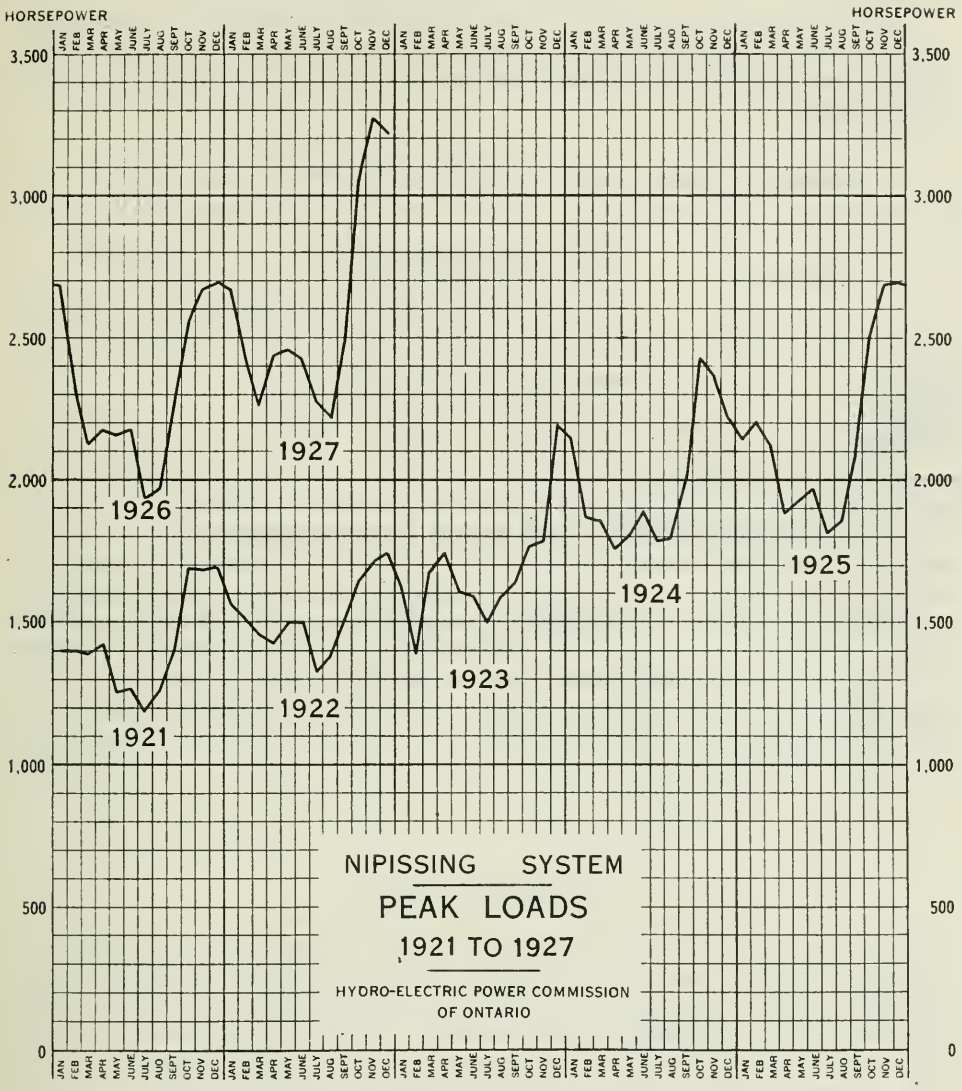
Extensive alterations to the Commission's lines were necessary on account of road operations by the Northern Development branch of the Department of Lands and Forests in rebuilding and re-locating the road between North Bay and Callander. Ten 22,000-volt line-crossings over telephone company lines, and four over railway lines, were rebuilt to conform with present standards of construction.

Some 285 poles were treated at the ground line with wood preservative to arrest decay, and several poles which were too deeply decayed to be serviceable were replaced.

New steel-reinforced aluminum cable was strung between poles Nos. 658 and 689, and between poles Nos. 807 and 856, on the section between Callander and North Bay, as a portion of the general maintenance scheme on the 22,000-volt lines, and new insulators were erected at all crossings.

The line section from Nipissing power house to Nipissing village was rebuilt, due to the age and condition of the line. The sags of the conductors were readjusted, and all defective crossarms, pins, insulators, poles and anchors were renewed.

All insulators on the section of line from Bingham Chute generating station to the junction with the main line between Nipissing generating station and North Bay, were tested with the live-line testing equipment, and the defective insulators replaced.



Fences were erected around the North Bay substation property and also around the out-door transformer at the North Bay substation.

The usual inspection and maintenance work was carried out on the turbines at Nipissing and Bingham Chute plants, on the pipe lines and on the storage lake dams.

The winding on the No. 2 generator at the Nipissing power house was damaged by lightning during the early summer. Repairs were effected and the unit returned to service.

The 250-kw. generator, operating as a condenser at the North Bay No. 2 station, failed in service, and the armature winding was completely replaced and the unit returned to service.

At the various storage lakes on the South River watershed, a considerable amount of maintenance work, in addition to the regular operations, was carried out, in connection with the conservation and control of storage water for power plant operation.

NIPISSING SYSTEM—LOADS OF MUNICIPALITIES, 1925-1926-1927

Municipality	Peak load in horsepower			Change in load 1926-1927	
	Oct., 1925	Oct., 1926	Oct., 1927	Decrease	Increase
Callander	88.0	75.0	92.0	.....	17.0
Nipissing	3.0	3.0	3.0	.....	.....
North Bay	2,188.0	2,110.0	2,515.0	.....	405.0
Powassan	97.0	100.0	103.0	.....	3.0

NIPISSING SYSTEM—NEW RURAL POWER DISTRICTS

Rural power district	Date connected	Load in horsepower		Change in load	
		Initial	Oct., 1927	Decrease	Increase
North Bay	June 1, 1927	25.0	38.0	.....	13.0

SECTION III

MUNICIPAL WORK

The Commission acts in an advisory capacity in connection with the operation of the "Hydro" utilities of the various municipalities with which it has contracts. In this connection the Commission arranges for the purchase, construction or extension of distribution systems and assists the municipal officials in making their financial arrangements to pay for the cost of these systems. All rate adjustments, as provided under The Power Commission Act, are recommended by the Commission, and a study of the operating conditions of all utilities is made annually and adjustments recommended accordingly. The Commission generally supervises the management and operation of all systems, more expecially in the smaller municipalities, which, individually, are not of sufficient size to employ a manager with the technical knowledge necessary to administer properly all phases of the local system's operation.

NIAGARA SYSTEM

The rapid and consistent increase in power load in the Niagara system indicates that all available power at Niagara Falls under the present water diversion will be in use by the end of 1928, and in order to provide additional power for the Niagara system, a contract was made during the year with the Gatineau Power Company for an amount up to 260,000 horsepower. This power is generated on the Gatineau river in the province of Quebec, approximately twenty miles from the city of Ottawa. The Commission is at the present time constructing a 220,000-volt transmission line to transmit the power to Toronto, where it will be tied in with the transmission lines of the Niagara system at a new transformer receiving station now being erected near Leaside. The first block of power under the Commission's contract with the Gatineau Power Company is to be taken toward the end of year 1928.

The Commission has during the year sold considerable quantities of interruptible or off-peak power to companies in the United States under arrangements which permit its withdrawal when required by Ontario industries.

The generating plants of the Commission at Niagara Falls are so operated as to obtain the maximum power possible from the available water supply; the Queenston plant, which is the most efficient of the three, being operated at full capacity as much of the time as possible.

General engineering assistance was given during the year to practically all of the municipalities in the Niagara system, by a general supervision of management and operation, and also in connection with the construction and extension of distribution systems and stations. Certain municipalities received special engineering advice and assistance regarding a number of matters, which are more fully referred to as follows:

Acton—Primary feeders were rebuilt and extended for the purpose of furnishing power to a new industry and to provide for other increasing demands.

Arkona—The dismantling of the distribution system of the Rock Glen Power Company and incorporating it into a "Hydro" distributing system was completed. A 4,000-volt line tapping the Forest-Thedford line, was constructed, a pole-type metering station installed and power turned on early in the year.

Belle River—The village installed a complete waterworks system and a 25-horsepower squirrel cage motor, direct-connected to a centrifugal pump, to operate on "Hydro" power on the regular off-peak basis.

Bothwell—Estimates were provided by the Commission of the cost of removing the overhead wires from the four main blocks of the town and installing twenty-one 300-watt multiple lamps in ornamental standards. These estimates were approved and the work of installation completed under the supervision of the engineers of the Commission.

Chippawa—Plans are being prepared, and the approval of the Commission has been given for the construction of an office building in order that the local activities may be centralized.

Erieau—To supply satisfactorily the increasing number of consumers in the village of Erieau and the district, one additional primary wire was strung from the Blenheim distributing station to the village limits and the metering equipment was changed in the Blenheim station.

Etobicoke Township—Arrangements were made whereby the Etobicoke Township system has taken over a certain telephone pole line on Queen street belonging to the Commission, the telephone wires of the Commission being moved to another location.

Fergus—Plans and estimates were submitted to the municipality for the revision of the distribution system to take care of the increased demand.

Galt—Assistance was given in connection with the extension of the 13,000-volt line and the erection of a new substation for the supply of 550-volt power for new industries in the south end of the municipality.

Hespeler—Estimates were prepared and suggestions made in connection with the installation of ornamental street lights.

London Township—Voted Area—As per resolution from the township council, all outside work in the Voted area—Broughdale, Oxford Park and the Kensington district—in connection with maintenance, extensions, reading meters, checking installed capacity and operation of their system, was taken care of by the Commission. Extensions were made from time to time to take care of the increased uses of electric current.

Merritton—Increased industrial activities necessitated an extension to the substation which required the issuance of additional debentures amounting to $15,000.

Niagara-on-the-Lake—Increasing use of both lighting and power has necessitated an extension to the substation which will require the issuance of additional debentures amounting to approximately $12,000.

Parkhill—An extension to serve the waterworks system was investigated and estimates prepared and submitted. Various matters pertaining to the operation of the system were taken up with the local officials to assist them with the management during the year.

Riverside—On account of the Riverside distributing station being put into service to supply the towns of Riverside, Tecumseh and St. Clair Beach, the 4,000-volt line, which formerly supplied power to these municipalities from the Walkerville station, was reconstructed so that the towns of Tecumseh and St. Clair Beach are now supplied from a separate feeder in the Riverside distributing station.

Seaforth—Plans were submitted and material purchased for the installation of some twenty-two ornamental street lights on the main street of the municipality. Arrangements were also made for the sale of a distribution system in the village of Egmondville, which will be known in future as the Seaforth rural power district.

Simcoe—Increasing use of both power and light necessitated an extension to the substation, which required the issuance of additional debentures amounting to $18,000.

Springfield—The Commission upon request from time to time took care of the local system's maintenance work and extensions.

St. Thomas—Engineering assistance was given in connection with improvements made in the main substation which included increased oil circuit-breaker capacity in the feeder breakers. An emergency 2,300-volt bus was also installed. The 13,200-volt outgoing power feeder in part was placed underground. Extensions were made to the distribution system to take care of the increased uses of electric current.

Thedford—Pole-type metering equipment and an air break switch were installed by the Commission at the limits of the village of Thedford, so as to provide a record in the village of the load, and to segregate it from the load supplied to Arkona.

North York Township—The "Hydro" Voted area was enlarged to include practically the entire township and the lines of the Lansing rural power district were absorbed into the Voted area by extending primary feeder circuits.

GEORGIAN BAY SYSTEM

Although the aggregate demand for electrical energy in the various municipalities comprising this system was greater during the year than for any previous period, no additional generating plant or transmission line capacity was required. Substation changes were made as follows: at Midland, by the

installation of an additional bank of three 300-kv-a transformers; at Bradford, by replacing a 3-phase, 150-kv-a unit with a 300-kv-a bank of three 100-kv-a transformers; and at Waubaushene, by the addition of a 25-kv-a transformer.

The annual meeting of the Association of Eugenia System Municipalities (comprising the western section of the Georgian Bay system) was held this year at the town of Chesley on June 8. Rural electrification, accident prevention and employees' pension and insurance were the three principal subjects under discussion.

Advice and assistance of a general nature was rendered to all of the municipalities on this system, especially with respect to engineering and operating matters, application of rates, extensions to distribution systems, recommendations to power customers, soliciting of new business, and all details relating thereto. The municipalities receiving such assistance were as follows:

Alliston, Arthur, Barrie, Beaverton, Beeton, Bradford, Brechin, Cannington, Chatsworth, Chesley, Coldwater, Collingwood, Cookstown, Creemore, Dundalk, Durham, Elmvale, Elmwood, Flesherton, Grand Valley, Gravenhurst, Hanover, Holstein, Huntsville, Kincardine, Kirkfield, Lucknow, Markdale, Meaford, Midland, Mount Forest, Neustadt, Orangeville, Owen Sound, Paisley, Penetanguishene, Port McNicoll, Port Perry, Priceville, Ripley, Shelburne, Stayner, Sunderland, Tara, Teeswater, Thornton, Tottenham, Uxbridge, Victoria Harbor, Waubaushene, Wingham, and Woodville.

Engineering advice of a special nature was given to the following municipalities:

Bradford—An extension was made to the distribution system in Bradford, under the supervision of the Commission's engineers, to provide power for the pumping plant in connection with the drainage scheme of the Holland marsh. Transformer changes were made in the Bradford substation, doubling the capacity thereof, to provide the necessary power for the drainage scheme pumping plant. All engineering details were handled by the Commission's engineers concerning an application to the Ontario Railway and Municipal Board covering a money by-law to provide funds for financing the necessary improvements to take care of this drainage scheme.

Midland—A 22,000-volt line extension was carried out by the Commission's engineers on behalf of the municipality for serving the new Midland-Simcoe elevator. This elevator was placed in operation at the close of the year with an initial storage capacity of two hundred and fifty million bushels of grain, and a contract for 1,500 h.p. covering this service was prepared by the Commission's engineers for execution between the local Utilities Commission and the Company.

Penetanguishene—An investigation was made and estimates were prepared and submitted to the local Commission by the Commission's engineers covering a complete rearrangement of the switchboard and feeder circuits in the local substation, made necessary on account of the growth of load. This work will be undertaken and completed next year.

Port Perry—The installation of an automatic voltage regulator was completed for the local system of this municipality by the Commission's engineers and placed in operation on June 15.

Uxbridge—A voltage regulator was installed in this municipality by the Commission's engineers and placed in operation on June 7.

Orangeville—Arrangements were made for increasing the substation capacity at the local substation by installing larger units. The change will be completed next year.

Paisley—For the purpose of taking care of the increased demand for power in this municipality, an investigation was made covering increase of transmission line capacity between the Chesley substation and Paisley, and the installation of a voltage regulator. This work will be undertaken and completed next year.

ST. LAWRENCE SYSTEM

The demand for industrial power supplied from municipalities did not increase, but there was an increase in power taken by industrial companies supplied direct by the Commission. The increasing use of domestic appliances caused additional power to be taken by some municipalities.

The village of Finch resumed negotiations for a supply of power, and construction of a transmission line from Chesterville, was approved to supply 25 horsepower of single-phase power to Finch.

At the request of the Council of the village of Athens, estimates were submitted on the delivery of 50 horsepower to the municipality.

Extensions were made to supply rural consumers in the Apple Hill, Chesterville and Williamsburg rural districts. Considerable interest in rural extensions was taken in the district north of Brockville.

RIDEAU SYSTEM

There has been no marked change in conditions in the Rideau municipalities during the year. With power supplied to the Grenville Crushed Rock Company during the summer and fall, the system has been operating at approximately full load.

Power at a favourable rate, will be available for this district under the contract being negotiated with the Gatineau Power Company.

THUNDER BAY SYSTEM

The most important feature of the year's operation on the Thunder Bay system was the inauguration at the beginning of the year of service in Fort William from the Cameron Falls development. The peak demand of Fort William was about 8,000 horsepower.

A new pulp and paper mill was placed in operation at Port Arthur and the capacity of one of the existing mills was practically doubled. One of the large pulp mills at Fort William was shut down for about one-half of the year for the purpose of constructing a large extension to its plant comprising a paper machine. Owing to the conditions of the pulp and paper market the pulp mill at Nipigon was closed down indefinitely and an extension of time for beginning operations was granted to another mill which has signed a contract for 22,000 horsepower at Port Arthur. Due to these circumstances, the construction of the new development at Alexander Landing which was started last year, has been deferred.

In spite of the closing down of these two pulp mills previously mentioned, the total load sold on the system during the year has increased by 6,600 horsepower over the previous year's total. The load sold at Port Arthur has, for the same period, increased by approximately 2,000 horsepower. The demand of Fort William at the end of the year was approximately 1,000 horsepower greater than at the beginning of the year.

Engineering assistance was rendered to the two principal municipalities comprising this system as follows:

Fort William—Service from the Cameron Falls development was given to this municipality for the first time during the year and this power was delivered on December 8, 1926. The new substation designed by the Commission's engineers and constructed under the Commission's supervision was placed in operation on the date when power was first delivered from this system. This new station completely replaces the one in use prior to the inauguration of "Hydro" service. Engineering assistance and advice was rendered to the municipality from time to time during the year concerning matters relating to the general operation of the system and the application of rates.

Port Arthur—The first unit of the new mill of the Thunder Bay Pulp & Paper Company was placed in operation during the year, having been connected to the local system in the month of July with an initial load approximating 5,000 horsepower. The contract for this load was closed with the assistance of the Commission and provides for the delivery of an additional block of power next year for the purpose of operating a second paper machine unit. Assistance was given to the local Commission and to the company in connection with the installation of a 110,000-volt substation. The ultimate capacity of this mill will be four units requiring in all from 20,000 to 30,000 horsepower. An addition to the plant of the Provincial Paper Mills Limited was completed and placed in operation during the year representing an increase in this company's demand of from 6,000 to 7,000 horsepower.

OTTAWA SYSTEM

Ottawa—Negotiations have been carried on during the year for a supply of power for eastern Ontario, and it will be possible with the completion of these to provide adequately for the growing load of the Ottawa Hydro-Electric System.

Richmond—The village of Richmond during the year, passed a "Hydro" by-law by a large majority and arrangements have been made to supply the village with power in 1928.

CENTRAL ONTARIO AND TRENT SYSTEM

During the year 1927 the demand for power has greatly increased on the Central Ontario and Trent system. This has been particularly noticeable in large industrial plants. Existing manufacturing concerns have in some cases increased their load by more than 50 per cent, while numerous inquiries have been received from new industries wishing to locate on the system. The growth of the domestic load has been considerably above the average during the year 1927.

Belleville—Increase in load has necessitated additional station capacity and the rebuilding of parts of the distribution system.

Cobourg—A considerable amount of reconstruction work on the older sections of the distribution system has been completed.

Napanee—Reconstruction of the distribution system to deal with increased domestic load has been undertaken during the year.

Oshawa—The capacity of the existing transformer station has been increased by 2,250 kv-a. to take care of the greatly increased load in this municipality while a new transformer station with an initial capacity of 3,000 kv-a. will be added in the near future. This increase in load has involved many changes in the distribution system and heavy feeders have been installed from the station to the General Motors plant.

Peterborough—Extensive changes to the street lighting system have been undertaken and a modern system has now been installed in the greater part of the town.

Trenton—Additions to the distribution system were made to serve new power consumers.

Whitby—This municipality was previously supplied by a 4,000-volt line from the Commission's Oshawa station but owing to the growth of load in Whitby, this line has become overloaded. The 44,000-volt line has therefore been extended from Oshawa to Whitby and a temporary 44,000-volt station now carries part of the load for this municipality. A new permanent 44,000-volt station will be built in the spring, capable of carrying the entire Whitby load.

NIPISSING SYSTEM

This system comprises the city of North Bay and the villages of Callander and Powassan. The negotiations begun last year covering the disposal of the local distribution systems to the municipalities, so that operations could be carried out in accordance with the Power Commission Act, were continued throughout the year. This system was originally acquired by the Province along with the properties of the Central Ontario system, and has been operated as such up to the present time, and the objective sought is an arrangement whereby service can be given by standard methods, in accordance with the Power Commission Act, under agreements with the Commission, with the developments and transmission lines operated and administered by the Commission on a copartnership basis, and the local distribution systems owned and operated by the municipalities. The load on this system has greatly increased during the year and arrangements are being made to construct and place in operation additional generating plant capacity during the coming year.

NEW ONTARIO DISTRICT

Various engineering advice and information in connection with operating matters were submitted to certain municipalities in the northern part of the Province. A report consisting of rate investigation covering proposed franchises between the Northern Ontario Light & Power Company and the municipalities of Cobalt, Englehart, Haileybury and New Liskeard was prepared and submitted. An investigation was also made at the request of and on behalf of the city of

Sault Ste. Marie and district concerning the possible sources from which power could be developed and delivered to that city. Three different sources were investigated, namely, the Mississagi and Montreal rivers and the rapids of the St. Mary's river inside the city limits. Reports and estimates covering power developments at these locations were submitted to the municipality. An investigation was also made concerning the delivery of power to the village of Gore Bay on Manitoulin island.

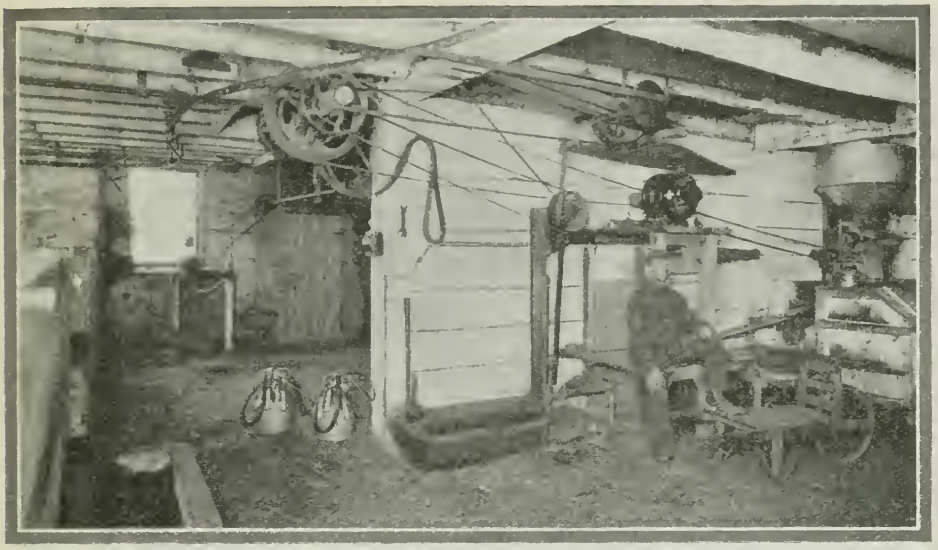
RURAL ELECTRICAL SERVICE

During the past year, the amount of constructional work carried out in the rural power districts exceeded substantially that of any previous year. Nearly 900 miles of primary transmission lines were constructed and electrical service was given to more than 6,400 additional consumers. The capital expenditure approved for rural construction work during the past year was $1,919,404, and the aggregate peak load in October, 1927, reached 13,273 horsepower. Details of these matters and of the present status of rural distribution are presented in the accompanying tables. For the coming year, arrangements have been made to construct about 1,000 miles of additional rural lines. It is anticipated, moreover, that this rate of construction will be maintained for several years.

The policy and practice of the Commission has been, and is, to make a distribution of electrical energy as widespread as possible, and to extend to every community that can economically be reached by transmission lines the benefit of electrical service. In harmony with this policy, the supplying of electrical service to rural districts has been undertaken according to a comprehensive and carefully thought-out programme. For the purpose of electrical service in rural Ontario, rural power districts are formed in the more closely-settled portions of the Province traversed by transmission lines. A typical rural power district covers about 100 square miles. Its boundaries are not arbitrary geographical limits—such as define, for example, the areas of townships—but depend rather upon the economic distances which may be served from a distribution centre of city, town or village. It should be appreciated that without such transmission networks as have been constructed to serve the cities and towns of the Province, any extensive rural electrification would be economically impracticable.

The experience gained by the Commission and the improvements in technique, enable electrical service to be given to rural districts when there can be secured three signed farm contracts, or their equivalent, per mile of line to be constructed.

The assistance given by the Province to farmers and rural residents in the form of a grant towards the capital cost of supplying electrical service is being made to the maximum amount provided for by the Power Commission Act, namely, fifty per cent of the cost of lines and secondary equipment. This assistance is in pursuance of a long-established governmental policy of promoting the basic industry of agriculture in various ways. This policy had previously found expression in the establishment of agricultural schools, colleges and experimental farms, in assistance for road building and in other ways. The grants-in-aid thus given make it possible to extend hydro-electrical power service to those engaged in and connected with agricultural pursuits in less densely populated districts where otherwise such service would not be financially feasible.



RURAL ELECTRICAL SERVICE IN ONTARIO

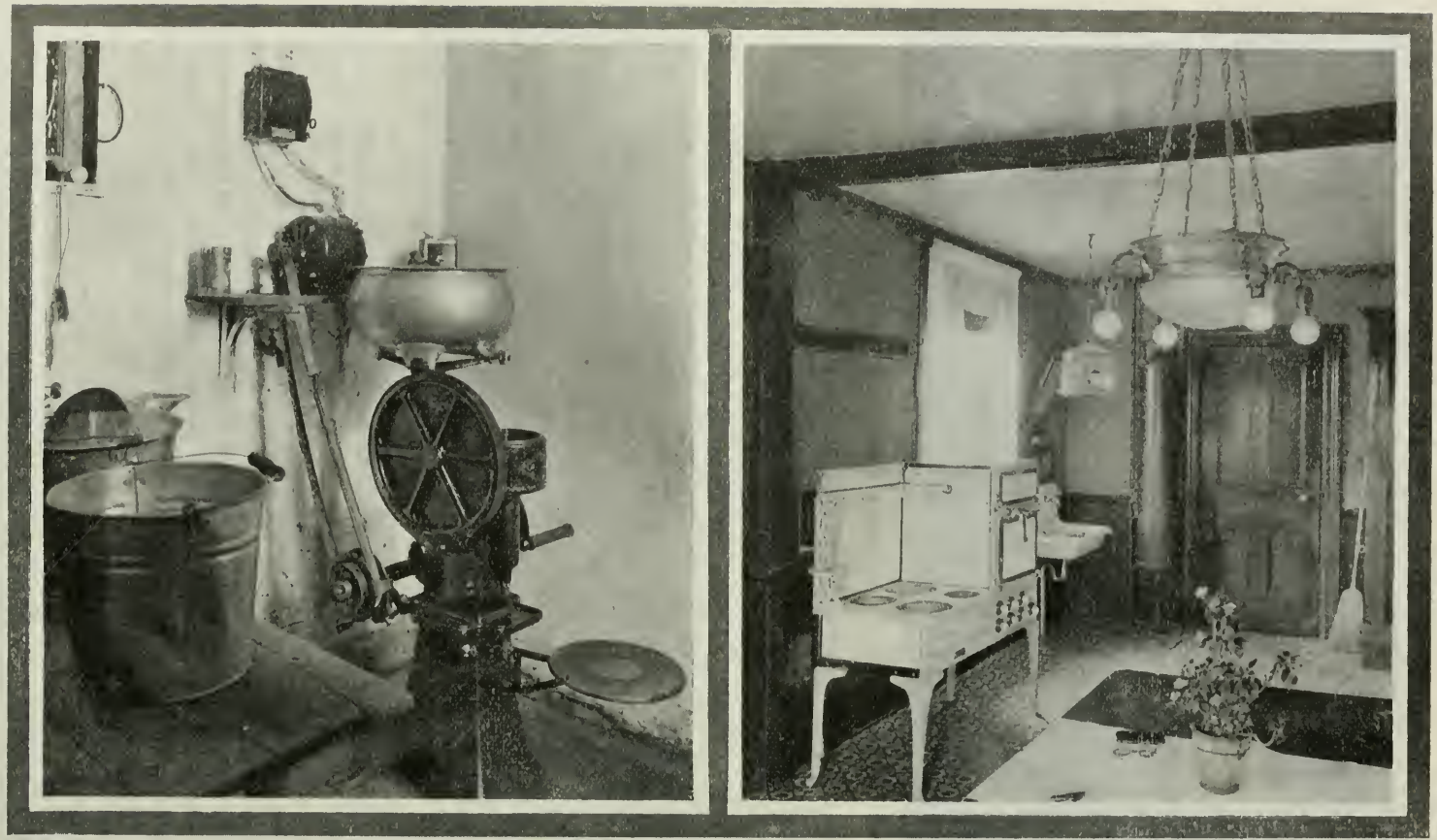
Extensive and efficient use of electrical service on an Ontario farm. A three-horsepower motor driving line shaft, chopper, grinder, drill, etc. Note efficient position of chopper set on feed box and below grain bin in granary above, making for practically automatic operation. Note also electric milking apparatus, on floor, and pump-rod driving-gear, above motor.

The extent and effect of the Province's financial assistance with respect to the distribution of power in rural districts should be clearly understood. The Government grant-in-aid relates to the initial *capital* investment. Having made its grant-in-aid, the government's participation in operations respecting the property to which the grant applies ceases. Each rural power district not only pays its cost of operation, maintenance and administration of these lines, but also sets up reserves for renewals, obsolescence and contingencies *on the whole* of the equipment and lines, as well as for sinking fund on the investment made by the Commission on behalf of the local authorities. The Provincial grant-in-aid is of special assistance when the initial financial investment for any rural power district is made.

The aggregate load distributed to the rural dwellers is, and possibly must always be, but a relatively small proportion of the total energy distributed by the Commission, and the Provincial grant towards the cost of rural service is of no advantage to the power system as a whole because the demand for power at present, apart altogether from the small amount distributed to the rural districts, is such as readily to absorb all the available supply. On the other hand, the beneficial influence of rural electrical service on agriculture is reflected in the prosperity and welfare of the Province as a whole, and is already a factor of importance and worth.

The Year's Activities

During the past year the engineers of the Commission attended a number of public meetings throughout the Province held for the specific purpose of



RURAL ELECTRICAL SERVICE IN ONTARIO

Half-horsepower motor in dairy belted to a cream separator as used on an Ontario farm.

Combined kitchen-living room in an Ontario farm home: showing electric range, hot-water tank and sink with hot and cold water.

explaining to prospective consumers the rates at which electrical power could be supplied, the uses which can be made of power on the farm and the procedure necessary to obtain service. In all fifty-four meetings were held. Where possible, moving pictures were shown, illustrating the uses of electricity on the farm. The provincial statutes relating to rural distribution were explained, pamphlets were distributed, and assistance was given to local committees appointed to canvass their respective districts.

The Commission also co-operated with the provincial Department of Agriculture by giving similar talks to students taking short-course lectures at the Agricultural College at Guelph and at other centres. Representatives of the Commission also attended provincial plowing matches and arranged to give information to a large number of interested farmers. The manufactures of electric motors and other equipment used in connection with power on the farm, co-operated with the Commission in giving demonstrations at various places, showing actually how power can advantageously be employed by the farmer.

During the past year, not only has the power taken by the rural power districts increased because of the increased mileage of transmission lines and the demand of the consumers connected to these new lines, but the demand for power has also increased due to the greater use of electricity on the farms already served and due also to the connection of new consumers to existing lines. Furthermore, many townships have installed—in districts where the conditions warranted—street lighting systems on the public highways. To supply these increased loads new substations have been constructed and the capacities and number of lines have been increased.

One of the most important factors in connection with rural power supply is the stability of the rates charged. Experience has led the Commission to adopt the safe policy of constructing additional rural lines only when sufficient contracts have been signed to guarantee payment of the fixed charges on the cost of the lines to be constructed; the minimum signed contracts required being three rural light or medium farm contracts, or their equivalent, per mile of line constructed.

The rates first submitted to the proposed consumers are, therefore, the maximum, and the rates in any rural power district may be and in practice frequently have been reduced from time to time as the number of consumers per mile of line constructed in the district increases above the required minimum.

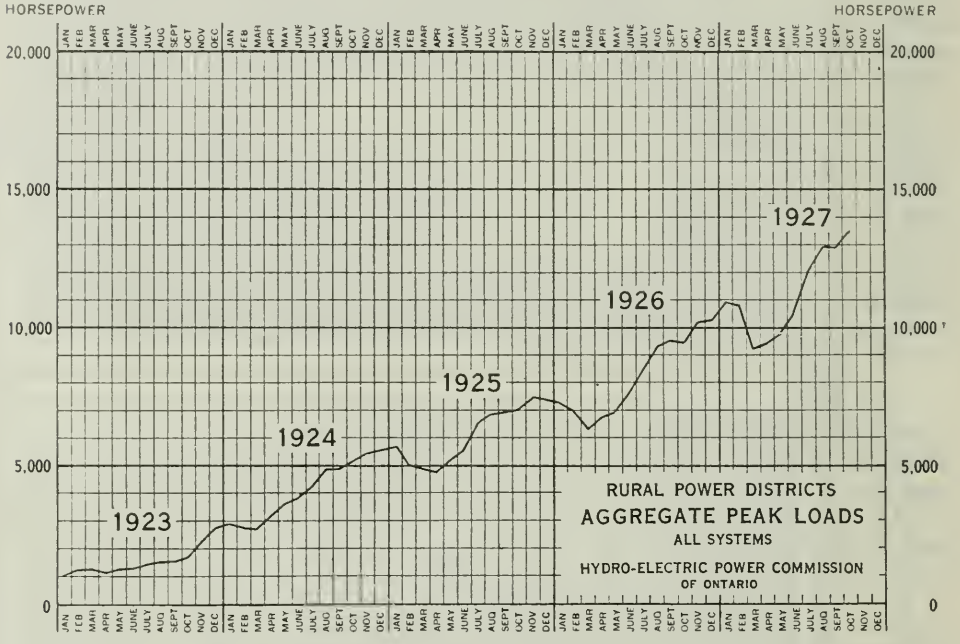
The service given by the Commission is "at cost" and the rate schedules are designed upon this basis. In practice, however, it is, obviously, sound practice to provide for a small surplus of revenue over estimated costs. Should greater use be made of the service than was anticipated, a greater revenue will result without proportionate increase in expenses; and therefore a greater surplus will also result. This has been the experience of the Commission in connection with the operation of rural power districts.

During the past year the Commission returned in cash to rural consumers approximately $230,000 which amount had been collected in excess of the actual cost of service in the various rural power districts. The significance of such rebates has been fully appreciated by the farmer and a considerable increase in demand for rural service has followed. As a result of the increase in the number of consumers on lines already constructed, it has in some cases been

possible to reduce the service charge to as low as 50 per cent of the standard service charge required where lines are constructed to serve on the basis of but three farm contracts per mile.

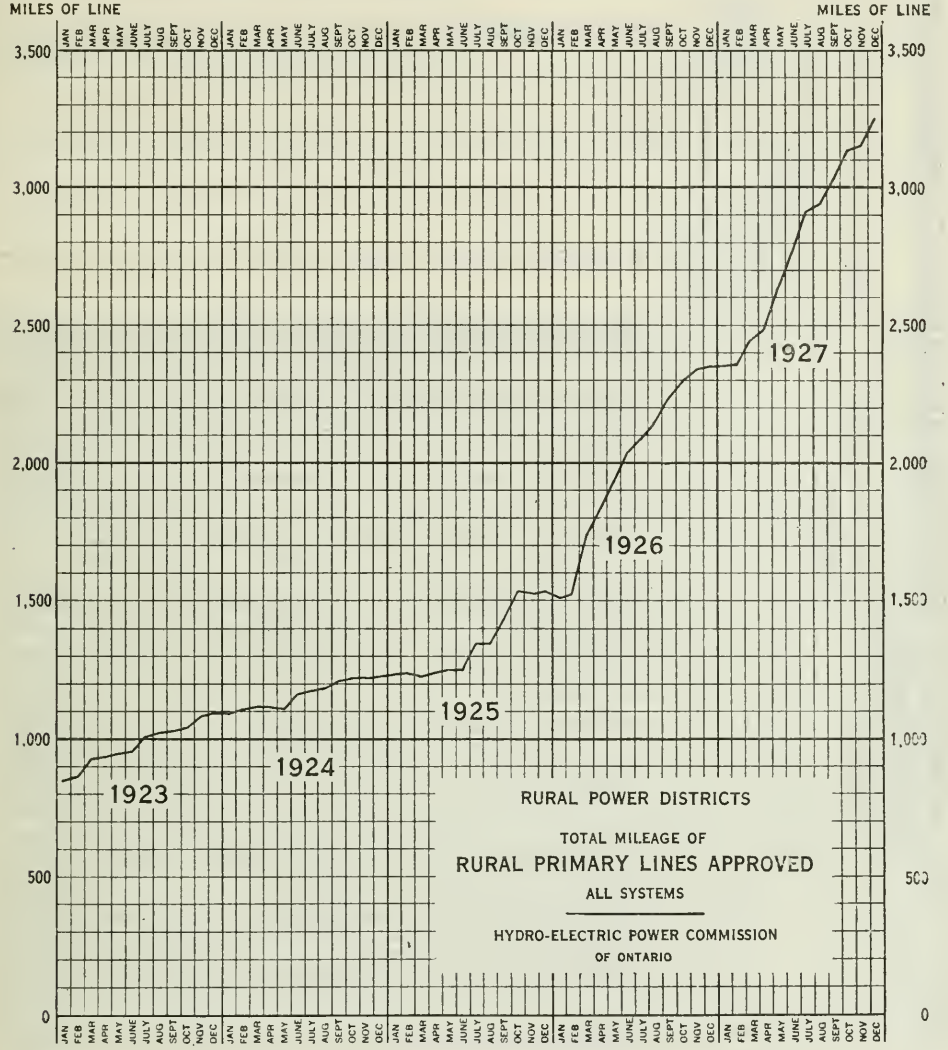
At the end of this section is given a tabulation of the rural power districts established in connection with the several systems of the Commission, which show the miles of line, the number of consumers and the rate schedules for each district.

The following tabulation shows in detail, the extensions approved during the year, the number of consumers, the amounts of power supplied, the capital expenditures and the amounts of Provincial grant-in-aid of rural lines approved by the Government.



RURAL LINE EXTENSIONS DURING THE YEAR 1927

System	Miles of primary line	Number of consumers			Power supplied in October, 1927	Capital approved for extension	
		Hamlet	Farm	Total		Total	Provincial grant
					h.p.	$ c.	$ c.
Niagara	775.48	1,970	2,822	4,792	11,585	1,673,464.17	836,732.08
Georgian Bay	33.75	213	93	306	367	75,027.00	37,513.50
St. Lawrence	12.62	28	31	59	137	28,141.00	14,070.50
Ottawa	11.16	65	22	87	295	22,997.00	11,498.50
Central Ontario and Trent	39.81	854	221	1,075	851	113,036.00	56,518.00
Nipissing	2.50	109	1	110	38	6,739.00	3,369.50
Total	875.32	3,239	3,190	6,429	13,273	1,919,404.17	959,702.08



SUMMARY OF RURAL LINE EXTENSIONS

As Approved by the Commission from June 1, 1921, to October 31, 1927

System	Miles of primary line	Number of consumers			Capital approved for extension	
		Hamlet	Farm	Total	Total	Provincial grant
					$ c.	$ c.
Niagara	2,762.70	12,785	8,772	21,557	5,907,561.44	2,953,780.71
Georgian Bay	109.15	715	262	977	235,363.82	108,167.70
St. Lawrence	64.41	281	113	394	122,554.45	61,277.22
Ottawa	70.26	228	185	413	129,555.53	64,777.76
Central Ontario and Trent	125.20	1,408	424	1,832	281,826.50	140,913.25
Nipissing	2.50	109	1	110	6,739.00	3,369.50
Total	3,134.22	15,526	9,757	25,283	6,683,600.74	3,332,286.14

NOTE: The Commission is now operating 120 rural power districts which comprise 211 townships in different parts of the Province.

RURAL POWER DISTRICTS—MILES OF LINE, NUMBER OF CONSUMERS AND RATES—OCTOBER 31, 1927

NIAGARA SYSTEM

Rural power district			Miles of line	No. of consumers	Rural rates													
					Class and gross monthly service charge											Gross consumption charge		Prompt payment discount
					1B	1C	2A	2B	3	4	5	6A	6B	7A	7B	1st 14 hrs. use of class demand min. 30 kw-hrs.	All additional	
					$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	cents	cents	%
Niagara	N1	D1	39.34	184	1.35	2.50	1.70	2.60	3.40	3.55	4.30	5.40	6.20	8.10	9.90	3	2	10
Grantham	N1	D2	35.97	383	1.00	1.50	1.25	1.90	2.50	2.60	3.20	4.05	4.55	6.00	7.25	3	1.5	10
Jordan	N1	D3	16.56	109	1.05	1.90	1.30	2.00	2.65	2.75	3.35	4.25	4.80	6.30	7.65	3	1.5	10
Beamsville	N1	D4	75.41	554	1.50	2.80	1.90	2.95	3.85	4.05	4.90	6.25	7.05	9.30	11.20	4	2	10
Welland	N1	D5	100.00	1,488	1.00	1.80	1.25	1.90	2.50	2.60	3.20	4.05	4.55	6.00	7.05	3.5	2	10
Stamford	N1	D6	6.88	215	1.50	2.80	1.90	2.95	3.85	4.05	4.90	6.25	7.05	9.30	11.20	3	1.5	10
Chippawa	N1	D7	8.73	94	1.80	3.30	2.25	3.45	4.55	4.75	5.75	7.35	8.30	10.90	13.20	4	2	10
Dundas	N2	D1	51.13	412	1.35	2.50	1.70	2.60	3.40	3.55	4.30	5.40	6.20	8.10	9.90	3	1.5	10
Lynden	N2	D2	31.42	163	1.50	2.80	1.90	2.95	3.85	4.05	4.90	6.25	7.05	9.30	11.20	5	2	10
Waterdown	N2	D3	17.30	203	1.35	2.22	1.70	2.22	3.40	3.55	4.30	5.40	6.20	8.10	9.90	4	2	10
Caledonia	N2	D5	13.90	58	1.80	3.30	2.25	3.45	4.55	4.75	5.75	7.35	8.30	10.90	13.20	4	2	10
Barton	N2	D7	9.45	74	1.80	3.30	2.25	3.45	4.55	4.75	5.75	7.35	8.30	10.90	13.20	4	2	10
Haldimand	N2	D8	8.16	57	1.60	3.00	2.00	3.10	4.10	4.30	5.20	6.60	7.50	9.80	11.90	5	2	10
Markham	N3	D1	28.01	287	1.45	2.65	1.80	2.75	3.65	3.80	4.60	5.90	6.65	8.70	10.55	5	2	10
Scarboro	N3	D2	25.14	158	1.60	3.00	2.00	3.10	4.10	4.30	5.20	6.60	7.50	9.80	11.90	5	2	10
Bond Lake	N3	D3	44.31	672	1.25	2.30	1.60	2.40	3.20	3.35	4.05	5.15	5.80	7.65	9.25	4	2	10
Newmarket	N3	D4	9.80	134	1.60	3.00	2.00	3.10	4.10	4.30	5.20	6.60	7.50	9.80	11.90	6	2	10
Keswick	N3	D5	14.71	550	1.25	2.30	1.60	2.40	3.20	3.35	4.05	5.15	5.80	7.65	9.25	5	2	10
Dorchester	N4	D1	85.95	451	1.45	2.65	1.80	2.75	3.65	3.80	4.60	5.90	6.65	8.70	10.55	4	2	10
London	N4	D2	106.82	1,368	1.15	2.15	1.45	2.25	2.95	3.10	3.75	4.80	5.40	7.10	8.60	3	2	10
Delaware	N4	D3	73.06	418	1.45	2.65	1.80	2.75	3.65	3.80	4.60	5.90	6.65	8.70	10.55	5	2	10
Strathroy	N4	D4	6.22	43	1.80	3.30	2.25	3.45	4.55	4.75	5.75	7.35	8.30	10.90	13.20	7	2	10
Lucan	N4	D5	16.05	71	1.60	3.00	2.00	3.10	4.10	4.30	5.20	6.60	7.50	9.80	11.90	6	2	10
Exeter	N4	D6	35.26	360	1.45	2.65	1.80	2.75	3.65	3.80	4.60	5.90	6.65	8.70	10.55	5	2	10
Georgetown	N5	D2	19.83	112	1.60	3.00	2.00	3.10	4.10	4.30	5.20	6.60	7.50	9.80	11.90	5	2	10
Guelph	N5	D3	15.26	83	1.80	3.30	2.25	3.45	4.55	4.75	5.75	7.35	8.30	10.90	13.20	5	2	10
Elora	N5	D4	8.38	89	1.80	3.30	2.25	3.45	4.55	4.75	5.75	7.35	8.30	10.90	13.20	4	2	10
Preston	N6	D1	57.59	564	1.60	3.00	2.00	3.10	4.10	4.30	5.20	.....	7.50	.....	11.90	3	2	10
Galt	N6	D2	18.99	191	1.80	3.30	2.25	3.45	4.55	4.75	5.75	7.35	8.30	10.90	13.20	5	2	10
Baden	N7	D1	33.50	220	1.80	3.30	2.25	3.45	4.55	4.75	5.75	7.35	8.30	10.90	13.20	4	2	10

St. Jacobs	N7	D2	20.75	202	1.60	3.00	2.00	3.10	4.10	4.30	5.20	.....	7.50	.....	11.90	3	2	10
Elmira	N7	D3	3.50	31	1.80	3.30	2.25	3.45	4.55	4.75	5.75	7.35	8.30	10.90	13.20	5	2	10
Tavistock	N8	D1	21.70	130	1.45	2.65	1.80	2.75	3.65	3.80	4.60	.....	6.65	8.60	10.55	5	2	10
Goderich	N8	D2	3.66	45	1.80	3.30	2.25	3.45	4.55	4.75	5.75	7.35	8.30	10.90	13.20	6	2	10
Walton	N8	D3	14.06	96	1.80	3.30	2.25	3.45	4.55	4.75	5.75	7.35	8.30	10.90	13.20	7	2	10
Stratford	N8	D4	18.25	157	1.15	2.15	1.45	2.35	3.00	3.10	3.75	4.80	5.40	7.10	8.60	4	2	10
Palmerston	N8	D6	.00	3	1.80	3.30	2.25	3.45	4.55	4.75	5.75	7.35	8.30	10.90	13.20	6	2	10
Mitchell	N8	D7	19.20	153	1.80	3.30	2.25	3.45	4.55	4.75	5.75	7.35	8.30	10.90	13.20	6	2	10
Listowel	N8	D8	24.90	133	1.80	3.30	2.25	3.45	4.55	4.75	5.75	7.35	8.30	10.90	13.20	6	2	10
Milverton	N8	D9	13.83	67	1.80	3.30	2.25	3.45	4.55	4.75	5.75	7.35	8.30	10.90	13.20	5	2	10
St. Marys	N9	D1	10.75	35	1.80	3.30	2.25	3.45	4.55	4.75	5.75	7.35	8.30	10.90	13.20	5	2	10
Norwich	N10	D1	73.06	327	1.50	2.80	1.90	2.95	3.85	4.05	4.90	6.25	7.05	9.30	11.20	4	2	10
Woodstock	N10	D2	92.05	451	1.32	2.50	1.70	2.60	3.40	3.55	4.30	5.50	6.20	8.20	9.90	3	2	10
Ingersoll	N10	D3	34.46	137	1.80	3.30	2.25	3.45	4.55	4.75	5.75	7.35	8.30	10.90	13.20	5.5	2	10
Tillsonburg	N10	D4	72.88	404	1.50	2.80	1.90	2.95	3.85	4.05	4.90	6.25	7.05	9.30	11.20	5	2	10
Embro	N10	D5	6.08	21	1.80	3.30	2.25	3.45	4.55	4.75	5.75	7.35	8.30	10.90	13.20	8	2	10
St. Thomas	N11	D1	63.04	649	1.45	2.65	1.80	2.75	3.65	3.80	4.60	5.90	6.65	8.70	10.55	3	2	10
Aylmer	N11	D2	63.80	340	1.80	3.30	2.25	3.45	4.55	4.75	5.75	7.35	8.30	10.90	13.20	6	2	10
Dutton	N11	D3	9.38	61	1.80	3.30	2.25	3.45	4.55	4.75	5.75	7.35	8.30	10.90	13.20	6	2	10
Brant	N12	D1	44.83	220	1.45	2.65	1.80	2.75	3.65	3.80	4.60	5.90	6.65	8.70	10.55	3	1.5	10
Burford	N12	D2	11.57	80	1.80	3.30	2.25	3.45	4.55	4.75	5.75	7.35	8.30	10.90	13.20	5	2	10
Waterford	N12	D3	20.30	59	1.80	3.30	2.25	3.45	4.55	4.75	5.75	7.35	8.30	10.90	13.20	5	2	10
Ayr	N12	D4	6.60	30	1.80	3.30	2.25	3.45	4.55	4.75	5.75	7.35	8.30	10.90	13.20	5	2	10
Drumbo	N12	D5	16.50	129	1.50	2.80	1.90	2.95	3.85	4.05	4.90	6.25	7.05	9.30	11.20	4	2	10
Simcoe	N12	D6	20.32	135	1.50	2.80	1.90	2.95	3.85	4.05	4.90	6.25	7.05	9.30	11.20	4	2	10
Walsingham	N12	D7	9.05	66	1.80	3.30	2.25	3.45	4.55	4.75	5.75	7.35	8.30	10.90	13.20	6	2	10
Streetsville	N13	D1	40.59	199	1.80	3.30	2.25	3.45	4.55	4.75	5.75	7.35	8.30	10.90	13.20	5	2	10
Brampton	N13	D2	20.14	73	1.80	3.30	2.25	3.45	4.55	4.75	5.75	7.35	8.30	10.90	13.20	5	2	10
Milton	N13	D3	26.01	154	1.80	3.30	2.25	3.45	4.55	4.75	5.75	7.35	8.30	10.90	13.20	6	2	10
Chatham	N14	D1	68.94	363	1.45	2.65	1.80	2.75	3.65	3.80	4.60	5.90	6.65	8.70	10.55	4	2	10
Ridgetown	N14	D2	53.36	409	1.35	2.50	1.70	2.60	3.40	3.55	4.30	5.50	6.25	8.20	9.90	4	2	10
Bienheim	N14	D3	27.24	130	1.45	2.65	1.80	2.75	3.65	3.80	4.60	5.90	6.65	8.70	10.55	4	2	10
Brigden	N14	D8	12.10	39	1.80	3.30	2.25	3.45	4.55	4.75	5.75	7.35	8.30	10.90	13.20	7	2	10
Oil Springs	N14	D9	10.63	84	1.60	3.00	2.00	3.10	4.10	4.30	5.20	6.60	7.50	9.80	11.90	6	2	10
Bothwell	N14	D10	10.12	47	1.80	3.30	2.25	3.45	4.55	4.75	5.75	7.35	8.30	10.90	13.20	6	2	10
Thamesville	N14	D11	13.50	92	1.80	3.30	2.25	3.45	4.55	4.75	5.75	7.35	8.30	10.90	13.20	6	2	10
Wallaceburg	N14	D13	38.31	294	1.35	2.50	1.70	2.60	3.40	3.55	4.30	5.50	6.25	8.20	9.90	4	2	10
Tilbury	N14	D14	26.87	129	1.70	3.15	2.15	3.30	4.35	4.50	5.55	7.00	7.90	10.40	12.55	5	2	10
Sandwich	N15	D1	85.49	1,537	1.15	2.15	1.45	2.25	2.95	3.10	3.75	4.80	5.40	7.10	8.60	4	2	10
Belle River	N15	D2	22.48	216	1.35	2.50	1.70	2.60	3.40	3.55	4.30	5.40	.....	8.10	.....	5	2	10
Amherstburg	N15	D3	35.62	379	1.35	2.50	1.70	2.60	3.40	3.55	4.30	5.40	.....	8.10	.....	5	2	10
Harrow	N15	D4	33.78	260	1.60	3.00	2.00	3.10	4.10	4.30	5.20	6.60	7.50	9.80	11.90	6	2	10
Kingsville	N15	D5	61.20	809	1.00	1.80	1.25	2.00	2.75	2.85	3.45	4.40	5.00	6.55	7.95	4	2	10
Essex	N15	D7	43.76	222	1.35	2.50	1.70	2.60	3.40	3.55	4.30	5.50	6.25	8.20	9.90	5	2	10
Woodbridge	N16	D1	88.08	551	1.50	2.80	1.90	2.95	3.85	4.05	4.90	6.25	7.05	9.30	11.20	4	2	10

RURAL POWER DISTRICTS—MILES OF LINES, NUMBER OF CONSUMERS AND RATES—OCTOBER 31, 1927

NIAGARA SYSTEM—Continued

Rural power district		Miles of line	No. of consumers	Rural rates													
				Class and gross monthly service charge											Gross consumption charge		Prompt payment discount
				1B	1C	2A	2B	3	4	5	6A	6B	7A	7B	1st 14 hrs. use of class demand min. 30 kw-hrs.	All additional	
				$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	cents	cents	%
Bolton	N16 D2	10.53	44	1.80	3.30	2.25	3.45	4.55	4.75	5.75	7.35	8.30	10.90	13.20	6	2	10
Saltfleet	N17 D1	71.20	829	1.35	2.50	1.70	2.60	3.40	3.55	4.30	5.40	6.20	8.10	9.90	3	1.5	10
Sarnia	N18 D4	63.35	749	1.35	2.50	1.70	2.60	3.40	3.55	4.30	5.50	.....	8.20	.....	4	2	10
Petrolia	N18 D5	.66	7	1.80	3.30	2.25	3.45	4.55	4.75	5.75	7.35	8.30	10.90	13.20	6	2	10
Forest	N18 D6	3.75	15	1.80	3.30	2.25	3.45	4.55	4.75	5.75	7.35	8.30	10.90	13.20	7	2	10
Total, Niagara System		2,575.36	21,557														
GEORGIAN BAY SYSTEM																	
Flesherton	E1 D1	1.56	20	1.80	3.30	2.25	3.45	4.55	4.75	5.75	7.35	8.30	10.90	13.20	6.5	2	10
Markdale	E1 D2	1.22	2	1.80	3.30	2.25	3.45	4.55	4.75	5.75	7.35	8.30	10.90	13.20	6	2	10
Neustadt	E8 D1	.33	1	1.80	3.30	2.25	3.45	4.55	4.75	5.75	7.35	8.30	10.90	13.20	6.5	2	10
Shelburne	E10 D1	2.30	10	1.80	3.30	2.25	3.45	4.55	4.75	5.75	7.35	8.30	10.90	13.20	6	2	10
Orangeville	E12 D1	8.20	19	1.80	3.30	2.25	3.45	4.55	4.75	5.75	7.35	8.30	10.90	13.20	6	2	10
Tara	E15 D1	.00	2	1.80	3.30	2.25	3.45	4.55	4.75	5.75	7.35	8.30	10.90	13.20	8	2	10
Lucknow	E24 D1	.00	1	1.60	2.95	2.00	3.10	4.10	4.30	5.20	6.60	7.45	9.80	11.90	8	2	10
Ripley	E24 D2	.00	2	1.60	2.95	2.00	3.10	4.10	4.30	5.20	6.60	7.45	9.80	11.90	8	2	10
Walkerton Quarry	E26 D1	1.60	5	1.60	2.95	2.00	3.10	4.10	4.30	5.20	6.60	7.45	9.80	11.90	6	2	10
Barrie	S4 D1	8.01	71	1.80	3.30	2.25	3.45	4.55	4.75	5.75	7.35	8.30	10.90	13.20	5	2	10
Nottawasaga	S5 D1	7.75	80	1.25	2.30	1.60	2.40	3.20	3.30	4.00	5.15	5.80	7.65	9.25	5	2	10
Elmvale	S7 D1	.00	21	1.50	2.80	.....	.....	.....	.....	.....	.....	.....	.....	.....	5.5	2	10
Stayner	S10 D1	11.84	299	1.39	3.19	.....	.....	.....	.....	.....	.....	.....	.....	.....	6.5	2	10
Beeton	S33 D1	.33	1	1.80	3.30	2.25	3.45	4.55	4.75	5.75	7.35	8.30	10.90	13.20	8	2	10
Sparrow Lake	W1 D1	14.33	127	1.80	3.30	2.25	3.45	4.55	4.75	5.75	7.35	8.30	10.90	13.20	5	2	10
Georgina	W2 D2	9.50	85	1.80	3.30	2.25	3.45	4.55	4.75	5.75	7.35	8.30	10.90	13.20	6	2	10
Cannington No. 1	W3 D1	3.25	22	1.80	3.30	2.25	3.45	4.55	4.75	5.75	7.35	8.30	10.90	13.20	6	2	10
Cannington No. 2	W3 D2	4.00	19	1.45	2.65	1.80	2.75	3.65	3.80	4.60	.....	6.45	.....	.....	6	2	10
Uxbridge	W7 D1	1.00	7	1.80	3.30	2.25	3.45	4.55	4.75	5.75	7.35	8.30	10.90	13.20	6	2	10
Port Perry	W7 D2	2.30	42	1.20	2.20	2.25	3.45	4.55	4.75	5.75	7.35	8.30	10.90	13.20	6	2	10
Mariposa	W7 D1	19.86	141	1.35	2.50	1.70	2.60	3.40	3.55	4.30	5.50	6.25	8.20	9.90	6	2	10
Total, Georgian Bay System		97.38	977														

ST. LAWRENCE SYSTEM

Prescott	L2	D1	16.35	74	1.80	3.30	2.25	3.45	4.55	4.75	5.75	7.35	8.30	10.90	13.20	7	2	10
Brockville	L3	D1	6.40	41	1.60	2.95	2.05	3.10	4.10	4.30	5.20	6.60	7.45	9.80	11.90	6	2	10
Chesterville	L5	D1	19.17	111	1.80	3.30	2.25	3.45	4.55	4.75	5.75	7.35	8.30	10.90	13.20	9	2	10
Williamsburg	L7	D1	1.84	6	1.80	3.30	2.25	3.45	4.55	4.75	5.75	7.35	8.30	10.90	13.20	8.5	2	10
Martintown	L13	D1	9.25	80	1.83	3.18	2.35	3.92	5.16	5.56	7.04	8.70	10.72	12.93	15.75	8	2	10
Apple Hill	L14	D1	10.60	82	1.80	3.30	2.25	3.45	4.55	4.75	5.75	7.35	8.30	10.90	13.20	8.5	2	10
Total, St. Lawrence System.			63.61	394														

OTTAWA SYSTEM

Nepean	T1	D1	69.38	413	1.60	2.95	2.05	3.10	4.10	4.30	5.20	6.60	7.45	9.80	11.90	3	1.5	10

CENTRAL ONTARIO AND TRENT SYSTEM

Colborne	C7	D1	9.50	68	1.80	3.30	2.25	3.45	4.55	4.75	5.75	7.35	8.30	10.90	13.20	6	2	10
Campbellford	C11	D1	11.25	31	1.22	2.20	1.69	3.01	4.19	4.36	5.03	.....	7.92	.....	11.76	6	2	10
Cobourg	C13	D1	5.73	31	1.35	2.47	1.69	2.59	3.41	3.56	4.31	.....	6.22	.....	9.90	5	2	10
Port Hope	C16	D1	6.20	23	1.80	3.30	2.25	3.45	4.45	4.75	5.75	7.35	8.30	10.90	13.20	5	2	10
Peterboro	C20	D1	11.57	637	.63	1.16	.79	1.21	1.59	1.66	2.01	2.57	2.91	3.81	4.62	4	2	10
Newcastle	C22	D1	1.25	4	1.35	2.50	1.70	2.60	3.40	3.55	4.30	5.50	6.25	8.20	9.90	6	2	10
Bowmanville	C23	D1	.50	3	1.80	3.30	2.25	3.45	4.55	4.75	5.75	7.35	8.30	10.90	13.20	5	2	10
Oshawa	C24	D1	35.55	490	1.20	2.15	1.45	2.25	2.95	3.10	3.75	4.80	5.40	7.10	8.60	4	2	10
Pickering	C24	D2	6.97	102	1.80	3.30	2.25	3.45	4.55	4.75	5.75	7.35	8.30	10.90	13.20	5	2	10
Trenton	C37	D1	1.80	26	1.35	2.47	1.69	2.59	3.41	3.56	4.31	.....	6.22	.....	9.90	5	2	10
Belleville	C38	D1	10.82	316	1.20	2.15	1.45	2.25	2.95	3.10	3.75	4.80	5.40	7.10	8.60	5	2	10
Napanee	C43	D1	1.00	3	1.80	3.30	2.25	3.45	4.55	4.75	5.75	7.35	8.30	10.90	13.20	6	2	10
Kingston	C44	D1	10.93	93	1.80	3.30	2.25	3.45	4.55	4.75	5.75	7.35	8.30	10.90	13.20	5	2	10
Wellington	C45	D1	.48	5	1.80	3.30	2.25	3.45	4.55	4.75	5.75	7.35	8.30	10.90	13.20	6	2	10
Total, Central Ontario and Trent System			113.55	1,832														

NIPISSING SYSTEM

North Bay	Z4	D1	2.50	110	1.10	2.00	1.35	2.10	2.75	2.85	3.45	4.45	5.00	6.55	7.95	7	2	10

Total all systems: Miles of line..... 2,921.78 Number of consumers..... 25,283

CLASSIFICATION OF SERVICES FOR RURAL POWER DISTRICTS

When contracts between the consumer and the township have been executed, users of power in townships are supplied with electric service under twelve general classes with limitations as follows:

Class	Service	Class demand kilowatts	Phase	Volts	Fuse rating amperes (maximum)
1B	Hamlet Lighting	0.75	1	110	15
1C	" "	2	1	220/110	35
2A	House Lighting	1	1	110	20
2B	Small Farm Service	2	1	220/110	35
3	Light Farm Service	3	1	220/110	35
4	Medium Farm Service	5	1	220/110	50
5	" " "	5	3	220/110	35
6A	Heavy Farm Service	9	1	220/110	100
6B	" " "	9	1 and 3	220/110	60
7A	Special Farm Service	15	1	220/110	According to load
7B	" " "	15	1 and 3	220/110	According to load
8	Syndicate Outfits	..	..	.....	.....

Class I: Hamlet Service—Includes service in hamlets, where four or more consumers are served from one transformer. This class excludes farmers and power users. Service is given under two sub-classes as follows:

Class 1-B: Service to residences or stores. Use of appliances over 750 watts permanently installed is not permitted under this class.

Class 1-C: Service to residences or stores with electric range or permanently installed appliances greater than 750 watts. Combinations of residence and store supplied from one service shall be not less than Class 1-C. Special or unusual loads will be treated specially.

Class II-A: House Lighting—Includes service to all residences that cannot be grouped as in Class I. This class excludes farmers and power users.

Class II-B: Farm Service, Small—Includes service for lighting of buildings and power for miscellaneous small equipment and power for a single-phase motor not exceeding 2 horsepower or an electric range (motor and range not to be used simultaneously) on a small farm of fifty acres or less.

Class III: Farm Service, Light—Includes service for lighting of farm buildings, power for miscellaneous small equipment, power for single-phase motors not exceeding 3 horsepower and electric range. Range and motor are not to be used simultaneously.

Class IV: Farm Service, Medium Single-Phase—Includes service for lighting of farm buildings and power for miscellaneous small equipment, power for single-phase motors up to 5-horsepower demand or an electric range. Range and motor are not to be used simultaneously.

Class V: Farm Service, Medium 3-Phase—Includes service for lighting farm buildings and power for miscellaneous small equipment, power for 3-phase motors, up to 5-horsepower demand, or an electric range. Range and motor are not to be used simultaneously.

Class VI: Farm Service, Heavy—Includes service for lighting of farm buildings and power for miscellaneous small equipment, power for motors up to 5-horsepower demand and an electric range, or 10-horsepower demand without an electric range. Single- or three-phase service, will be given at the discretion of the Hydro-Electric Power Commission of Ontario.

Class VII: Farm Service, Special—Includes service for lighting of farm buildings, power for miscellaneous small equipment, power for 3-phase motors from 10- to 20-horsepower demand and electric range. Single or three-phase service will be given at the discretion of the Hydro-Electric Power Commission of Ontario.

Class VIII: Syndicate Outfits—Any consumers with contracts in any of the foregoing farm classes may, with the approval of the Hydro-Electric Power Commission of Ontario, form a syndicate under a separate contract for the purpose of operating jointly a syndicate outfit provided the summation of their relative class demands is not less than the capacity of the syndicate motor.

SECTION IV

HYDRAULIC ENGINEERING AND CONSTRUCTION

In the annual report for the fiscal year 1926, reference was made to the extension of the construction railway undercrossing at the Canadian National Railways on the Queenston-Chippawa development, and to further power development at Camp Alexander on the Nipigon river. The former work was completed early in the fiscal year of 1926, and a further extension to this undercrossing is now being planned for the immediate future, while construction activities on the Alexander power development have been carried on vigorously throughout the year.

Detailed topographical surveys of power sites have been continued on the South Muskoka river of the Georgian Bay system, and reconnaissance surveys have been made on the Mississagi and Montreal rivers, tributary to lake Huron and lake Superior respectively, in the Algoma district.

Various proposals for the improved distribution of flow over the crest of the Horseshoe Falls of the Niagara river have been studied, with a view to arresting erosion and preserving the scenic beauty.

Marked progress has been made preparatory to the development of storage for the regulation of flow on the lower Trent river. The final result of the studies is expected to provide conservation of floodwater flow for use during periods of minimum run-off from the watershed.

Following, is a more detailed description of the work carried out under the jurisdiction of the Hydraulic department during the fiscal year ending October 31, 1927.

NIAGARA SYSTEM

Queenston-Chippawa Development

Since completion of the full installation of nine units in the Queenston power house, the development has successfully met all demands without any interruption of moment, and has carried a peak load of 540,000 horsepower on several occasions.

Construction work on the development has been of a relatively minor nature, but has covered a wide range of activities.

Bronze runners have been purchased for units Nos. 1 and 2, and the latter unit has been equipped with one of the new runners.

A device has been added to the governors which allows the synchronizing of units without the personal attention of an operator.

In order to protect the concrete piers supporting the steel, double-track bridge carrying the main line of the Michigan Central Railroad over the canal near Montrose, a contract was let to the Ontario Construction Company to place stone rip-rap around the bases of those piers affected by the flow in the canal. This work was completed during the open season of this year.

Certain stretches of the canal side slopes in the earth section have been subject to erosion by rain and wash from the canal. To prevent this erosion, a system of willow planting has been carried out. This work was done under contract by Mr. O. S. Scheifele, during the early summer, and considerable growth has already taken place.

Five gauge wells and housings have been provided along the canal, in which audible water level recorders have been installed. These instruments are connected to the automatic telephone system and permit observations in the control rooms, of water levels at various points along the canal.

A certain amount of land, originally purchased for the canal right-of-way, and now lying outside the immediate boundaries required for the canal proper, has been sold "en bloc." This reduces the acreage of the development subject to taxation and maintenance.

Bridges

In the report for the year 1926, reference was made to the extension of the construction railway undercrossing at the intersection of the Canadian National Railways' main line and the canal. This work was completed early in the year and is now in service.

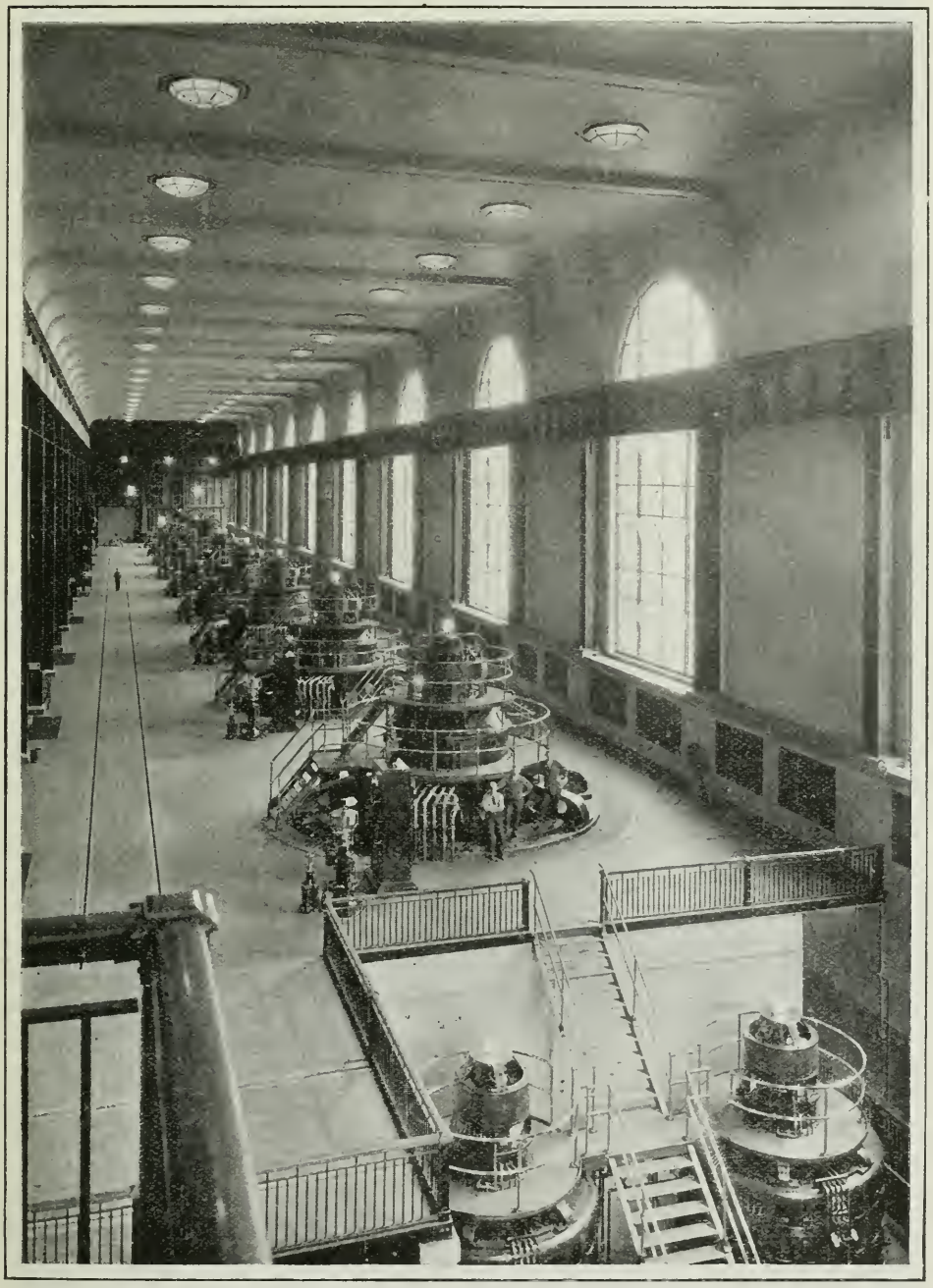
Toronto Power Development

A device, similar to that used at the Queenston generating station, has been added to the governors to facilitate synchronizing of units.

GEORGIAN BAY SYSTEM

Hanna Chute Development

This plant was placed in commercial service on October 22, 1926, and since that time has been operating successfully. This is the third development built by the Commission for operation by remote control, and it has satisfactorily met all operating requirements. The major controlling station is the South Falls plant, situated about a third of a mile downstream. These stations have to be operated in close conjunction with each other, in order to utilize economically the flow of the river; the unit at Hanna Chute discharging directly into the limited headpond of the South Falls plant. The pondage above Hanna Chute extends about one and one-half miles up the river to the foot of Trethewey Falls, and forms a very efficient regulating pool for both plants.



QUEENSTON-CHIPPAWA POWER DEVELOPMENT

Interior of generating station as completed for nine units
Note the ceiling lights

Eugenia Falls Development

This station is served by two pipe lines, each consisting of a section of woodstave pipe extending from the intake to the surge tank, and a riveted steel section extending from the surge tank to the power house. These pipes emerge from the intake into a deep cut, the banks of which are readily eroded by spring and fall rains. In order to reduce or eliminate altogether the heavy maintenance on these slopes, pipe line No. 2 has been encased in concrete throughout the length of the deep cut, in such a manner as to form a substantial retaining wall at the toe of the sloughing bank for that side of the cut. This concrete casing will undoubtedly add greatly to the life of the woodstave pipe. The opposite bank, adjacent to pipe line No. 1, was sloped back from its original lines some years ago, and requires very little maintenance.

THUNDER BAY SYSTEM

Cameron Falls Development

At Cameron Falls development, No. 5 turbine has been dismantled, due to a broken runner. Two new runners to replace those of units Nos. 5 and 6 have been supplied by the contractor and have arrived at the plant.

An additional pumping unit for the governor pressure system has been purchased and, along with the necessary piping, etc., has been delivered at the power house.

Alexander Power Development

Active construction has been underway throughout the year at this development, which is situated on the Nipigon river about one and a half miles below the Cameron Falls generating station.

The cofferdam for the diversion of the river past the site of the earth dam, has been practically completed on each side of the main channel of the river, and is ready for closure. The diversion canal to carry the water to the lower river, together with the concrete control works has been completed.

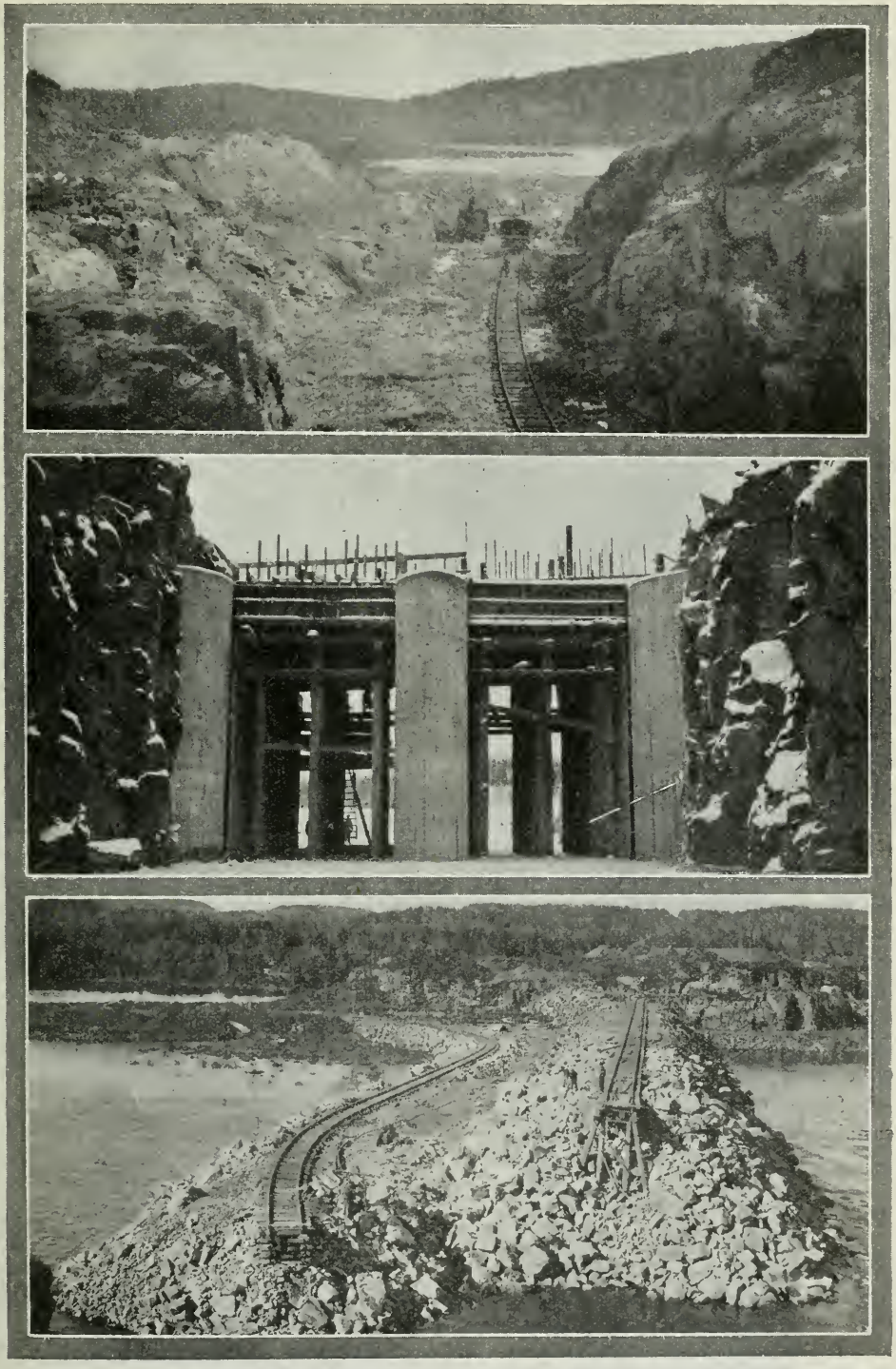
The cofferdam for the power house has been about 50 per cent completed.

The rock excavation in the forebay has been practically completed, while the power house area has been excavated to within approximately 9 feet of tail-water level.

About 70,000 cubic yards of rock fill have been placed in the toe of the main dam. This fill extends into the river from the west bank, leaving a channel approximately 90 feet wide to accommodate the flow.

An extensive series of borings and test pits has been sunk for the several purposes of determining suitable foundations, available sources of fine and coarse concrete aggregate, and the class of materials available for the earth fill section of the main dam. Analyses of these various borings have been carried out by the Commission's engineers, to establish their relative suitabilities for the work for which they are proposed.

The Construction department of the Commission is carrying out the construction work of the development, and early in the fiscal year employed a



ALEXANDER POWER DEVELOPMENT—NIPIGON RIVER
(a) Excavation for diversion canal
(b) Control sluices for diversion canal
(c) Main dam rock fill

force of about 450 men. Since January, 1927, the work has been carried on with an average force of about 250 men.

Early in the fiscal year, the contract for three 18,000 B.H.P. turbines was let to S. Morgan Smith-Inglis Company, Limited, of Toronto.

In the office, the design and drawings are well in advance of the work in the field.

CENTRAL ONTARIO AND TRENT SYSTEM

At Ranney Falls generating station, two new guide bearings have been provided. The units have been re-aligned and minor alterations have been made on the regulating rings to improve the action of the governors.

HYDRAULIC INVESTIGATIONS AND TESTS

Niagara System

Studies have been progressing with regard to the various proposals for better distribution of flow over the crest of the Horseshoe Falls on the Niagara river. Any work required for this purpose is unusually hazardous, and the details of actual construction have to be given first consideration in the proposed plans.

As the crest line of the falls recedes, the length is thereby increased, resulting in a lower elevation of the water surface at the crest line. It naturally follows from this that the amount of water passing over the higher portions of the crest near the shore is lessened and the appearance and scenic beauty of the falls as a whole is thereby impaired. It is with a view to improving these conditions and arresting the progress of erosion that these studies have been carried out.

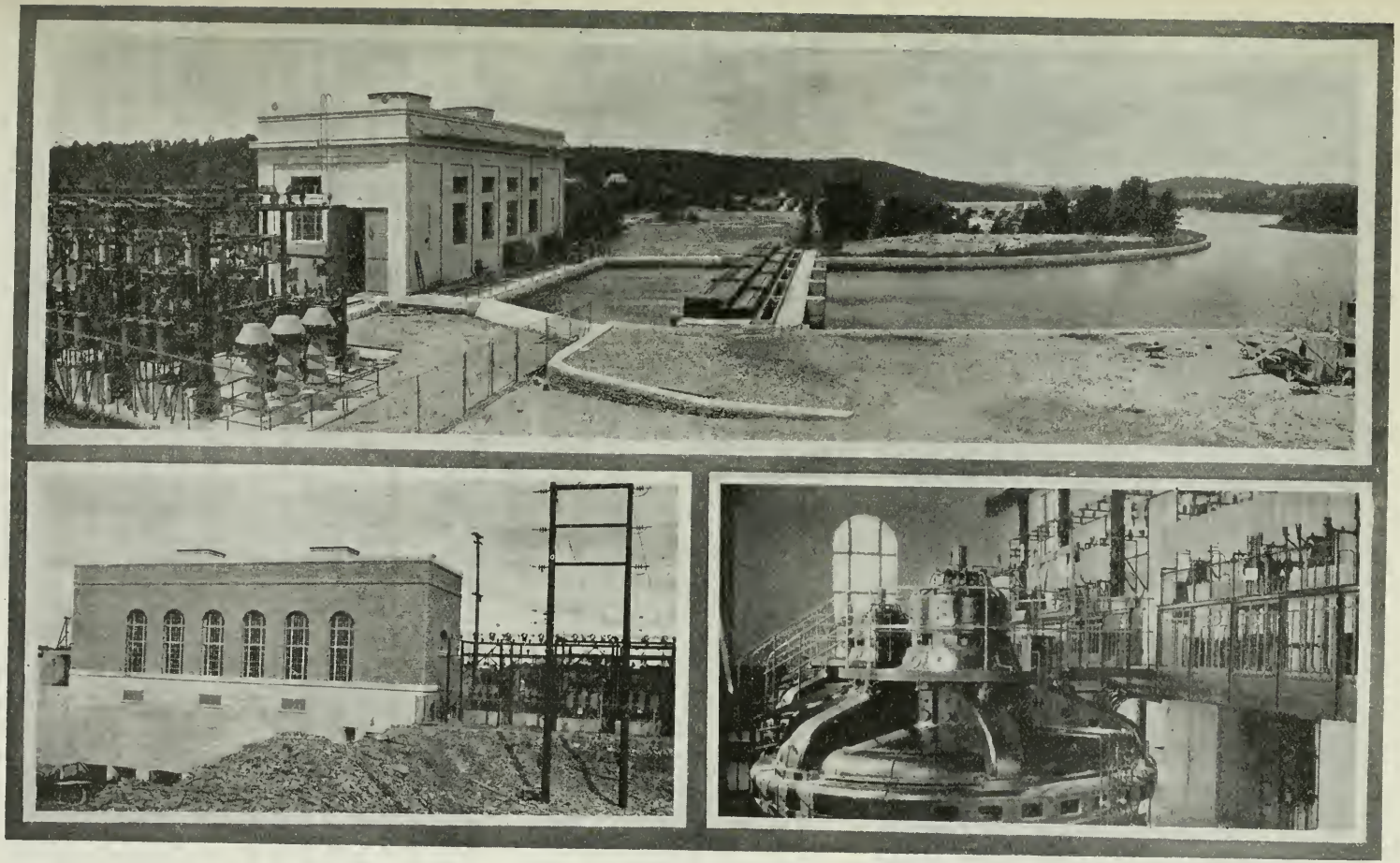
The International Niagara Control Board has been enlarged, and has under consideration the inter-related problems of preservation of the falls, diversion of water for development of power and compensation of river levels for diversions. As the Commission is vitally interested in certain of these problems, and has for years collected data of value in connection therewith, a very considerable amount of work has been done in co-operation with the Control Board. Much labour has been involved in collecting information from the records of the Commission, of the Toronto Power Company and of the Ontario Power Company, to assist the Board in its studies. Reports and estimates have been prepared, covering suggested methods of improvement on the Canadian channels.

Slope observations and flow measurements of the Queenston-Chippawa canal were continued.

Georgian Bay System

Detailed topographical surveys, inaugurated during the fiscal year of 1926, covering the South Muskoka river from Hanna Chute to Lake of Bays, have been completed. In the office, studies are being made to determine the feasibility of development at the various sites on the river

Hydraulic tests were carried out on the Hanna Chute and South Falls plants. The main objective was the derivation of plant ratings, to permit collection of flow records and co-relation of operation of the two plants, and,



DAM No. 9 DEVELOPMENT—TRENT RIVER
Panoramic view of intake canal and power house

DAM No. 8 DEVELOPMENT—TRENT RIVER
View looking upstream

DAM No. 8 DEVELOPMENT—TRENT RIVER
Interior view

for Hanna Chute, the determination of the efficiency of the hydraulic equipment. The Hanna Chute plant, having an open flume setting, required the use of current meters for measurement of water.

The tests on units Nos. 1 and 3 at South Falls were made by the Gibson method, which has been described in earlier annual reports. On unit No. 2, the discharge was measured by injecting a charge of colouring matter (fluorescin) into the penstock near the headworks, and noting the time required for the colour to traverse the remaining length of the penstock.

St. Lawrence System

During the winter of 1926-27 the studies of ice conditions on the international section of the St. Lawrence were continued. These studies included the gathering of data relating to water and air temperatures, to the formation and movement of ice and to surface slopes in the different channels. Measurements were taken of the total discharge of the river above Prescott. Observations of volocities and flow at critical sections were made, and gauge records were secured during the open water months.

In the office, the data secured has been studied, and detailed estimates of several schemes of development have been made.

Central Ontario System

Hydraulic rating tests were made on the units at the Ranney Falls plant, and similar tests were carried out at the new hydraulic plant of the Northumberland Paper and Electric Company. The latter draws its water supply from the forebay of the Commission's Ranney Falls plant, under an agreement which limits the amount of water that may be used. Tests and inspection of the plant are necessary, therefore, in order to measure the quantity of water being used by the plant.

Ottawa System

A large amount of work has been done in the office on flow and storage calculations at the various sites on the Ottawa river.

Nipissing System

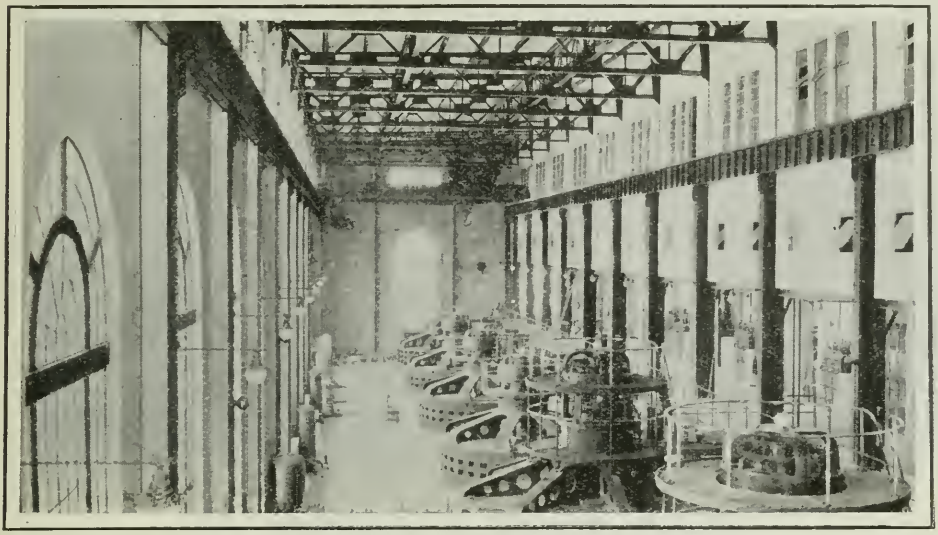
Hydraulic tests were carried out at the Bingham Chute and Nipissing plants, to permit the collection of flow records and to assist in the co-relation of operation at these plants.

Due to the increasing power demand on the system the installed capacity of the existing plants is only slightly in excess of the peak loads, and to provide for future growth it will be necessary to add to the generating capacity of the system. As a result of a careful investigation of the sites available, it has been found that Elliott's Chute offers the most satisfactory and economical site for development within reasonable transmission distance from the market.

Mississagi River

During the summer a reconnaissance survey was made of that section of the river between its mouth and Aubrey Falls, a distance of about 90 miles. This river is one of the largest in the district of Algoma, having a drainage area of approximately 3,700 square miles, and practically all of this basin lies in rough uninhabited country.

A continuous line of levels was run, and bench marks established at short intervals for the whole distance.



NIPIGON RIVER POWER DEVELOPMENTS

Interior of Cameron Falls generating station as completed for six units. Supplies Thunder Bay system, including cities of Port Arthur and Fort William

The total fall in the river from Aubrey Falls to lake Huron was found to be about 535 feet, made up mostly of rapids and small falls. By concentrating several of these rapids and falls at different points, commercially feasible heads up to 160 feet can be attained, and a great part of the total drop made available for development. Preliminary surveys were made of all the possible concentrations, and sufficient data obtained, so that satisfactory estimates of the cost of development can be made in each case.

Montreal River

A reconnaissance survey was also made of the Montreal river, between its crossing with the Algoma Central and Hudson Bay Railway and the mouth, a distance of twelve miles.

This river lies in the district of Algoma, approximately 65 miles north of Sault Ste. Marie, and has a drainage area of 965 square miles. The country drained is extremely rugged, and is to all intents and purposes uninhabited. The stream is one of those known as "flashy," the ratio of high to low flow being 130 to 1, which means that any scheme of power development would probably involve the provision of storage to regulate the flow.

The power sites, known as the Upper Falls and Lower Falls, were investigated in this reach of the river. The Upper Falls is at the crossing of the Algoma Central railway, and has a natural head of 168 feet, which may be increased to 190 feet or more. The Lower Falls site is practically on the shore of lake Superior, and about 12 miles downstream from the Upper Falls. It is very similar to the Upper Falls, both as to natural and artificial heads.

In reply to a request from the municipality of Sault Ste. Marie, a preliminary report covering the available sources of power on the Mississagi, Montreal and St. Mary's rivers has been prepared and submitted.

SECTION V

ELECTRICAL ENGINEERING AND CONSTRUCTION
(STATION SECTION)

NIAGARA SYSTEM

Generating Stations on the Niagara River

No new construction work was undertaken at the generating stations. At Queenston generating station armature winding connection changes on No. 1 generator, the last to be changed, were completed. Certain work in hand at the first of the year has been completed in addition to some minor betterments, such as added telephone equipment.

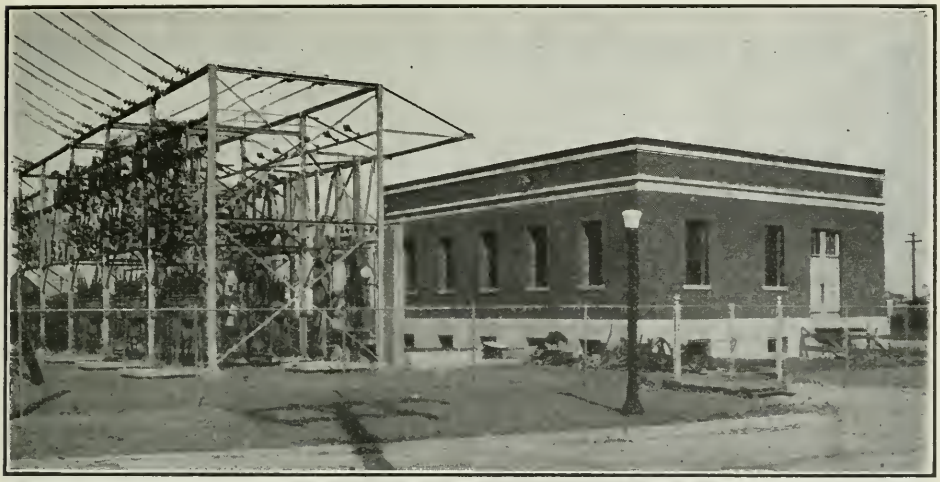
Transformer and Distributing Stations

Niagara District—In the step-up transformer stations at Niagara Falls, switching facilities were arranged to allow power to be fed from Queenston generating station to supply the 60,000-volt load to the Niagara peninsula and also to allow power to be fed from the Toronto Power plant to the 110,000-volt system through the Niagara transformer station.

With respect to the step-down transformer stations, a 750-kv-a. transformer, providing additional capacity, was installed at Merritton municipal station and engineering assistance was given to the municipality of Niagara Falls in the purchase of one 3,000-kv-a. transformer and switching apparatus for Niagara Falls municipal station No. 2. Three new 2,300-volt feeders were installed in Niagara-on-the-Lake municipal station and relays were replaced at Welland municipal station. Equipment was installed in the respective stations for metering the power to Niagara-on-the-Lake, Merritton, and Niagara Falls No. 2 municipal stations, also at Port Colborne distributing station for the Welland rural power load.

Hamilton and Dundas District—A new 5,000-kv-a. transformer is being purchased for Hamilton transformer station as a spare unit in this district. At Hagersville distributing station, increased transformer capacity was provided by replacing the 300-kv-a. transformer bank with a bank of three 250-kv-a. transformers.

Toronto and York District—Preliminary arrangements for the receiving station at Toronto for power from the Gatineau river development to the Niagara system at Toronto have practically been completed. Conferences have been



WINDSOR MUNICIPAL STATION No. 3

As viewed from the north-west, showing 26,000-volt outdoor structure and building to house 4,000-volt equipment

held with engineers of the Gatineau Power Company and of the Toronto Hydro-Electric System respecting the characteristics of equipment. Engineering work covering the buildings, structures and equipment for the initial installation is proceeding. A site of approximately fifteen acres at Leaside has been purchased. Orders have been placed for seven 15,000-kv-a., 220,000/110,000/13,200-volt, three-winding, single-phase transformers and three 800-ampere, 220,000-volt, oil circuit-breakers and tenders have been called for other equipment.

Foundations have been constructed for a fourth bank of transformers at Toronto Wiltshire transformer station. Connections were also made at Toronto Bridgman transformer station from No. 3 transformer bank to the 13,200-volt bus.

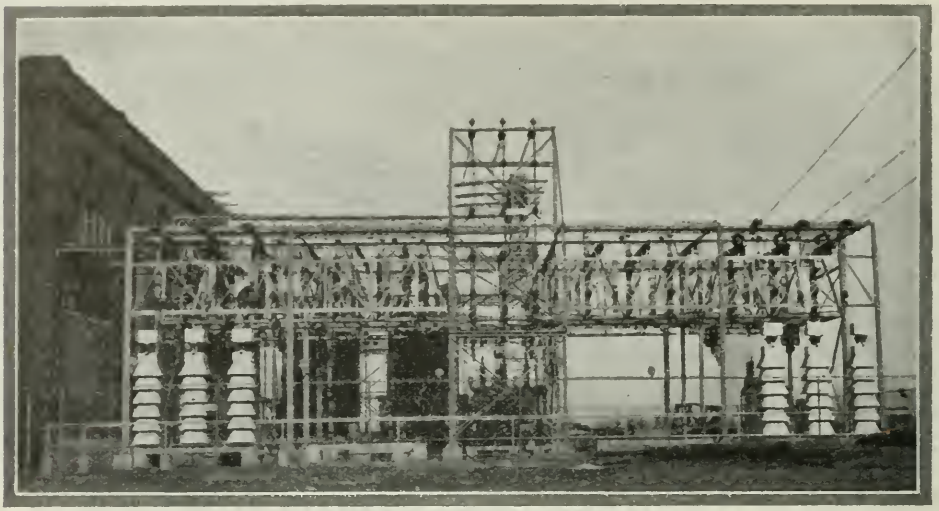
London District—A new 225-kv-a. distributing station was installed at Thamesford and increased transformer capacity provided at Delaware distributing station by the installation of three 100-kv-a. transformers replacing three 50-kv-a. transformers.

Guelph District—An additional 13,200-volt feeder was installed and connected to the bus in Guelph transformer station and improvements to two 110,000-volt oil breakers were made.

Engineering assistance was given to the municipality of Guelph in the purchase of two 750-kv-a. transformers and in the design of two step-down stations.

At Acton distributing station the low voltage feeders were changed from 2,300 to 4,000-volt operation.

Preston District—Additional transformer capacity was provided by the installation of four 2,850-kv-a. transformers in Preston transformer station to replace four 1,250-kv-a. transformers.



ESSEX TRANSFORMER STATION

The 26,000-volt structure as viewed from the west

Stratford District—Improvements at Stratford transformer station include the installation of a bus tie breaker and the construction of a cooling pond with connection to the pump in the station.

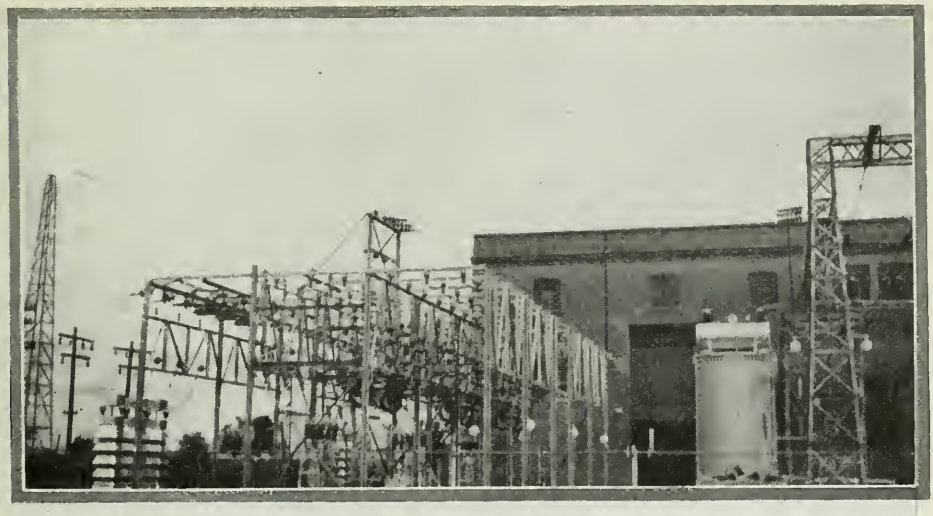
A new feeder panel with switching equipment was installed in Milverton distributing station to serve the Milverton rural power district.

St. Marys District—The transformer capacity at St. Marys transformer station was increased by the installation of three 1,250-kv-a. transformers in place of three 750-kv-a. units and improvements made in the cooling water system.

Woodstock District—Additional demands in the Woodstock rural power district were taken care of by the installation of three 150-kv-a. transformers replacing three 37½-kv-a. units at the distributing station at the Woodstock transformer station.

St. Thomas District—Increased transformer capacity was obtained in the district served by this transformer station by the installation of a 150-kv-a. transformer with the necessary switching at Shedden distributing station and by the installation of three 150-kv-a. transformers at Port Stanley distributing station replacing the three 100-kv-a. units at this point.

Brant District—The increased demands for power were taken care of by the construction of St. Williams distributing station, with a capacity of 225-kv-a. and by replacing the three 75-kv-a. transformers at Waterford distributing station with three 150-kv-a. units.



ESSEX TRANSFORMER STATION

The 26,000-volt structure and transformers as viewed from the south

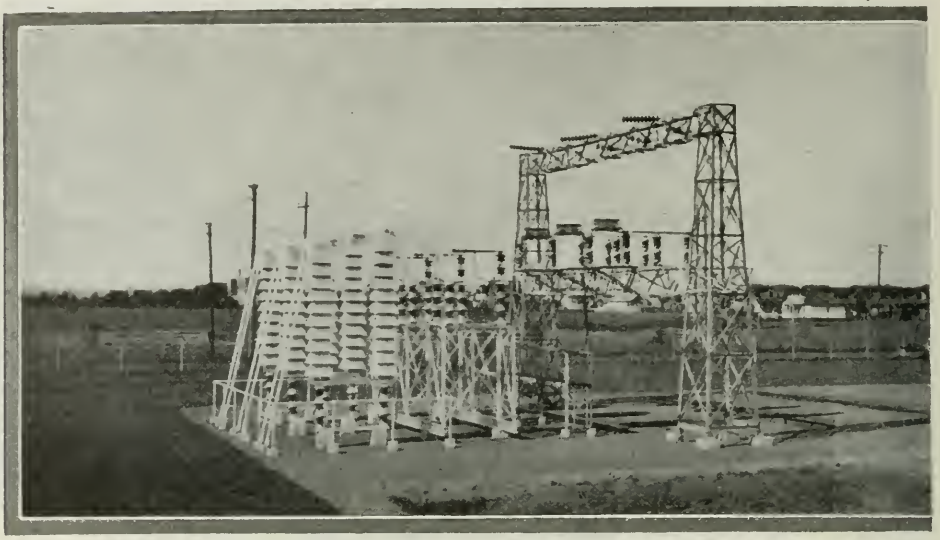
Kent District—In this section increased transformer capacity was provided at Dresden distributing station where three 150-kv-a. transformers replaced three 75-kv-a. units; at Ridgetown distributing station where three 250-kv-a. units were installed to replace the existing bank of 450-kv-a. capacity and at Fletcher distributing station where a 300-kv-a. transformer replaced a 150-kv-a. unit. In Wallaceburg distributing station the low-voltage equipment owned by the municipality was moved to another section of the building and an additional feeder panel was installed.

Essex District—The installation of a third bank of three 5,000-kv-a. transformers together with the outdoor steel structure to carry the necessary switching equipment has been completed at Essex transformer station.

To satisfy the demand for additional power in this district the transformer capacity was increased by the installation of an additional 1,500-kv-a. unit at Riverside distributing station; by replacing the 150-kv-a. unit at Harrow distributing station with one of 300-kv-a. capacity; by replacing the 150-kv-a. transformer at Belle River distributing station with a 450-kv-a. bank; by replacing a 1,500-kv-a. unit with a 3,000-kv-a. unit at Sandwich distributing station and a 300-kv-a. bank at Amherstburg distributing station with a bank of three 250-kv-a. transformers.

St. Clair District—The greater part of the work done in the district fed by St. Clair transformer station was for the municipality of Sarnia where increased capacity is being provided by the installation of an additional 1,500-kv-a. transformer and necessary switching in each of the two stations.

Increased capacity was also provided at Forest distributing station by replacing the 225-kv-a. bank with three 150-kv-a. transformers.



FORT WILLIAM
General view of outdoor

GEORGIAN BAY SYSTEM

Severn Division

Bradford distributing station capacity was increased by the installation of a bank of three 100-kv-a. transformers in place of the one 150-kv-a. transformer which was at this station. Waubaushene distributing station capacity was also increased by the installation of a third 25-kv-a. transformer.

Eugenia Division

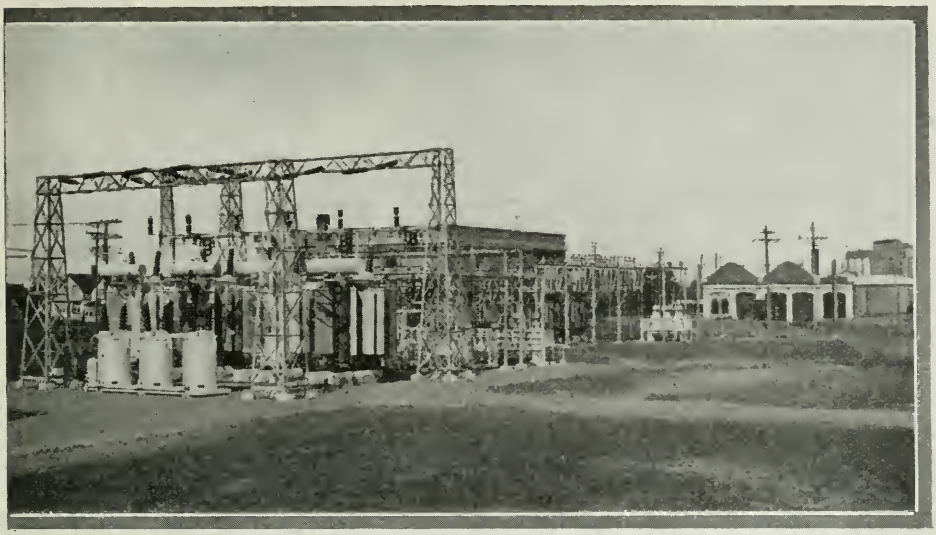
At Walkerton quarries distributing station one 25-kv-a. unit was installed to replace the three 100-kv-a. transformers which were transferred to Bradford distributing station.

Wasdells Division

Engineering assistance was given the municipalities of Port Perry and of Uxbridge in the purchase of a 30-kv-a. voltage regulator for each and the installation of the necessary equipment for the same. Lightning arresters were installed at Pinedale distributing station.

RIDEAU SYSTEM

A second 750-kv-a. transformer with necessary switching equipment was installed at Smiths Falls distributing station.



TRANSFORMER STATION
structures and buildings

THUNDER BAY SYSTEM

The necessary steel structure and switching equipment were installed for an outgoing 110,000-volt feeder to The Thunder Bay Paper Company. Metering equipment was also installed in this company's mill.

CENTRAL ONTARIO AND TRENT SYSTEM

Generating Stations

Increased rupturing capacity required at Heely Falls and Auburn generating stations necessitated replacing two 44,000-volt, oil circuit-breakers at each of these stations. Warren clocks, for use in regulating the system frequency, were installed at Ranney Falls, Heely Falls and Sidney generating stations.

Transformer and Distributing Stations

The demand for increased supply of power at points on the system was met by the installation of a second 300-kv-a. transformer at Picton distributing station and by a second 50-kv-a. unit at Marmora distributing station. At Whitby a temporary 300-kv-a. station was installed to take care of part of the Whitby load until a new municipal station is built.

A sixth 750-kv-a. transformer with necessary switching equipment was installed at Belleville Lehigh Cement Company plant.

Three 44,000-volt, oil circuit-breakers at Sidney transformer station were replaced with breakers of larger rupturing capacity, and improvements were made in telephone and alarm equipment at various stations.

SECTION VI

TRANSMISSION, DISTRIBUTION AND RURAL SYSTEMS

TRANSMISSION SYSTEMS

Studies on design, respecting the most satisfactory type of 220,000-volt line construction, were continued during the past year in order to determine the standard for the Gatineau-Toronto transmission line. A number of tests were carried out at the laboratories in collaboration with the Laboratories department.

Experimental work of painting towers with various types of preservatives was continued in order to secure data as to the service that may be obtained from such treatment.

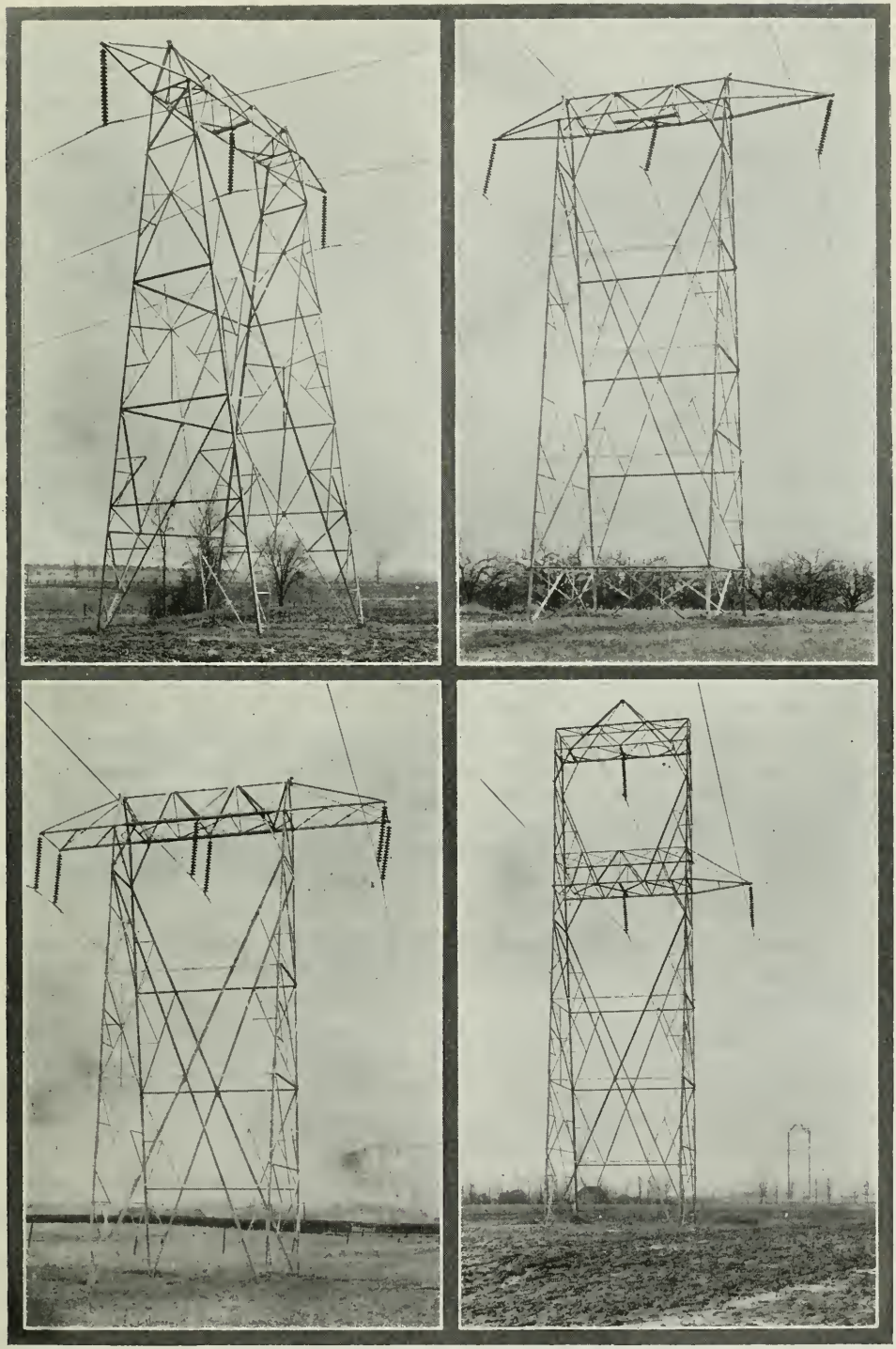
The systematic inspection and maintenance of transmission and telephone lines was carried on, as in the past, by the Operating department. This work, which entailed a certain amount of engineering study consisted of general inspection of all lines, testing and replacement of insulators, correcting sags of conductors, resetting or replacing wood poles, renewing cross arms, tightening or replacing defective guys, etc.

Tabulations of the Commission's lines showing the mileage constructed, the size of conductor, and other similar statistics, will be found in Appendix II of this report.

NIAGARA SYSTEM

The most important work for this system consisted of the completion of the design and the commencement of actual construction of the Gatineau-Toronto transmission line which is required to be ready for service by October 1, 1928, in order to transmit to Toronto, power ordered under contract with the Gatineau Power Company. Studies indicated that two circuits of 220,000-volts carried on separate structures would be the most advisable. A direct route between the termini was selected. Although such decision involved additional costs for transporting and erecting material in districts remote from rail transportation, the total cost of the shorter direct route was estimated to be less than the indirect routes that were considered.

The aerial photographs of the suggested route that were referred to in the preceding annual report, permitted the final location to be fairly closely



GATINEAU TRANSMISSION LINE—220,000 VOLTS

a. Standard tower
b. Light angle tower
c. Semi-anchor tower
d. Transposition tower

determined in the office and resulted in considerable saving in time and expense in the actual staking of the towers, which was commenced towards the end of 1926, and completed during the summer of 1927. The aerial photographs were also useful to the Right-of-way department in negotiating purchase of land or easements.

The towers selected are of the single circuit galvanized type with conductors horizontally spaced, the construction being somewhat similar to that used on the California and Pennsylvania 220,000-volt lines except for larger clearances. The standard tower, of which there are normally five per mile, is 73 feet high from ground level to peak. Suspension type insulators are used, extra heavy type being employed on the dead ends. The conductor consists of 795,000 circular mil, aluminum cable, steel-reinforced composed of 54 strands of 0.1214 aluminum and seven strands of 0.1214 steel as the core. Two ground cables are used each consisting of seven strands of 0.1214 steel.

The design of the line, as above described, was completed early in the Spring 1927, and contracts were awarded shortly afterward for the necessary materials for the first line. Tenders were invited for the erection of towers and stringing of wire, but it was found that this feature of the work could be carried out by the Commission's Construction department at less cost than the most satisfactory tender.

The Construction department commenced active work in July, 1927, and at favourable seasons has had as many as 250 men employed. The territory traversed by the transmission line east of Peterborough, is practically unsettled. This necessitated temporary camps being established at several points from which work was carried out in each direction.

Up to the close of the fiscal year 1927, approximately 80 per cent of the right-of-way had been secured, 50 per cent of the tower steel fabricated, 25 per cent of the towers erected, and deliveries of insulators and conductor had been arranged for an early date in order that stringing of cable might be commenced about January 1, 1928. It is anticipated that the first circuit will be completed in ample time to provide for the delivery of the first block of 80,000 horsepower to be supplied by the Gatineau Power Company on October 1, 1928.

The only change of importance on the 110,000-volt lines now in service on the Niagara system was the erection of a ground cable on the St. Thomas-St. Clair section.

One of the four existing 46,000-volt lines supplying the Welland district, by re-arranging clearances, was changed over to 60,000 volts. Two new wood-pole lines, 0.42 and 3.77 miles in length respectively, were constructed from this new line to Welland and Thorold to provide a second circuit to these important stations.

New 26,400- or 13,200-volt, wood-pole lines were constructed as follows: a new line 16.65 miles in length from Simcoe to St. Williams; a two-circuit line 2.28 miles in length from Essex terminal station to Windsor, and 6.80 miles of 4,000-volt line supplying Thamesford was changed over to 13,200 volts.

The conductors on the 12,000-, 13,200- or 26,400-volt lines between Falls Junction and Niagara Falls, 0.69 miles; between Kitchener and New Hamburg, 12.2 miles; and between Watford and Forest junctions, 9.18 miles; were replaced by larger sizes in order to take care of increases in load.

GATINEAU TRANSMISSION LINE—220,000 VOLTS
Stringing cable during the winter of 1927-1928

Air-break switches were installed in 26,400- or 13,200-volt lines at Glendale, Riverside, Streetsville and Listowel.

Some short sections of the telephone lines between London and St. Thomas, Guelph and Preston, Kitchener and Stratford, and between Woodstock and London, were rebuilt in order to permit rural circuits to be carried on such sections.

GEORGIAN BAY SYSTEM

There were no noteworthy changes in line construction beyond the erection of a ¼-inch steel ground cable between South Falls generating station and Waubaushene and the replacement of some ten air-break switches by those of a more modern type.

THUNDER BAY SYSTEM

From Bare Point transformer station to the Thunder Bay Paper Company, approximately one mile of single-circuit, No. 4/0 aluminum cable, steel-reinforced, 110,000-volt, steel-tower line was constructed for the city of Port Arthur, and between Reserve and Sprucewood junctions the 336,400 c.m. a.c.s-r. third circuit, owned by the Commission, was completed. Between Cameron Falls generating station and Reserve junction and between Sprucewood junction and Bare Point transformer station, a total of 62.19 miles of 5/16-inch steel ground cable was erected.

CENTRAL ONTARIO AND TRENT SYSTEM

From Oshawa to Whitby a single circuit of No. 2 aluminum cable, steel-reinforced strung on a wood-pole line and insulated for 110,000 volts, was constructed. This will be used, temporarily, to supply the new Whitby transformer station at 44,000 volts. Construction was also commenced on a similar line of 336,400 c.m., a.c.s-r. between Port Hope and Oshawa.

The reconstruction of the telephone line between Sidney terminal station and Oshawa was completed and a circuit of the Canadian National Railways from the latter point to Toronto was leased. Adequate telephone service is now available direct from the Toronto head office to all points of the Central Ontario and Trent system.

DISTRIBUTION AND RURAL SYSTEMS

The properties covered under this heading consist of distribution feeder lines and complete rural power systems operated by the Commission as well as miscellaneous low-voltage systems constructed for municipalities. The municipal distributing plants in the Central Ontario district are referred to under Section III, "Municipal Work."

General engineering studies respecting line materials and types of construction were continued during the year. Some of the subjects considered were: Economical lengths of spans for various types of construction; ground connections for circuits and apparatus; steel insulators pins; preservative treatment of wood poles and cross arms; various types of transformer cutouts; the use of easements on private property or special pole framing on highways to avoid extensive tree trimming, and other similar matters. Some of the lines built during the year incorporated the improvements suggested by these studies. The question of regulation was given considerable attention, and in this connection primary distribution circuits, of 4,000 volts, ungrounded as well as of 8,000/4,600 volts, have been installed in some districts with an improvement in voltage regulation over the common voltages heretofore used almost exclusively, viz., 2,300 volts and 4,000/2,300 volts.

The tables appearing in Appendix III record the work completed during the year, which may be summarized as follows:—

Distribution feeder lines built	17.37	miles
Rural power district primary lines built	909	"
Metering stations erected	19	
Municipal systems built or extended	23	

SECTION VII

THE LABORATORIES

The functions of the Laboratories department have been fully described in previous reports. The work of the past year has been of the same character as that previously described, with the difference however that a larger percentage of the activities of the department were concerned with problems arising in the operation of the systems than with construction problems.

The policy of the Commission, as described in previous reports, is to purchase all apparatus and materials under specification. In the testing of such apparatus and materials this department has been able to render valuable service to other departments of the Commission. The importance of obtaining the best quality in materials, even for apparently insignificant parts of machines, is being recognized, and the value and necessity of tests is being proved continually by field experience.

Co-operative Work

In addition to the work of testing, inspection and research, the members of the Laboratories staff have during the year rendered assistance in some of the work which the Commission carries on in co-operation with other organizations. This work comes within the general classification of standardization and is of direct value to the Commission as well as to the electrical industry at large. The principal items are the following:

1. *Canadian Electrical Code.* As announced in the technical press, the work of preparing a code of rules for electrical installations uniformly acceptable throughout the Dominion was completed by the Canadian Engineering Standards Association at a meeting in Winnipeg in June, 1927. These rules are known as the "Canadian Electrical Code" which was published in September and has been adopted widely throughout the country. The Commission was actively engaged in this co-operative work, the Chief Testing Engineer being Chairman of the Code Committee. The Code has been adopted by the Commission for use in Ontario and will shortly be published as the eighth edition of the Commission's Rules and Regulations.

2. Several engineers of the department have served on committees of the Canadian Engineering Standards Association, National Research Council, International Electrotechnical Commission, American Institute of Electrical Engineers, American Society for Testing Materials and the National Fire

Protection Association. This work all has to do with engineering standardization or with research, the results of which are of direct benefit to the Commission.

The work of the Laboratories is described in sufficient detail below to convey an understanding of its character and importance to the Commission. The volume of work has remained practically at the level of the previous year, but it is expected that developments now underway or projected will result in an increase during 1928.

High Tension and General Electrical Laboratory

The volume of work handled in this section has been approximately the same as that of the previous year. Routine testing of many kinds of apparatus and for many purposes is carried out in the laboratories and much inspection of equipment being purchased is made in the manufacturer's plant. In some cases special testing has been carried out for municipalities, and in others the municipality has supplied practically all the expert labour needed as assistants and the results have been summarized by engineers of this section. This has proved to be an efficient form of co-operation, both economical in cost of operation and valuable as to the results obtained.

Studies on 220,000-volt transmission have been continued touching on the various divisions of the problem from ground resistance to corona loss and lightning protection. The only convincing answer to many of the questions arising is to test and analyze results in the light of actual experience. Methods of measurement are continually being devised and the existing methods criticized and weighed.

The work of resuscitation research is an investigation that warrants special mention. Sponsored by the Accident Prevention department of the Commission this investigation is being continued at the University of Toronto under the direction of Dr. McLeod and the Commission's staff is rendering assistance in this important problem.

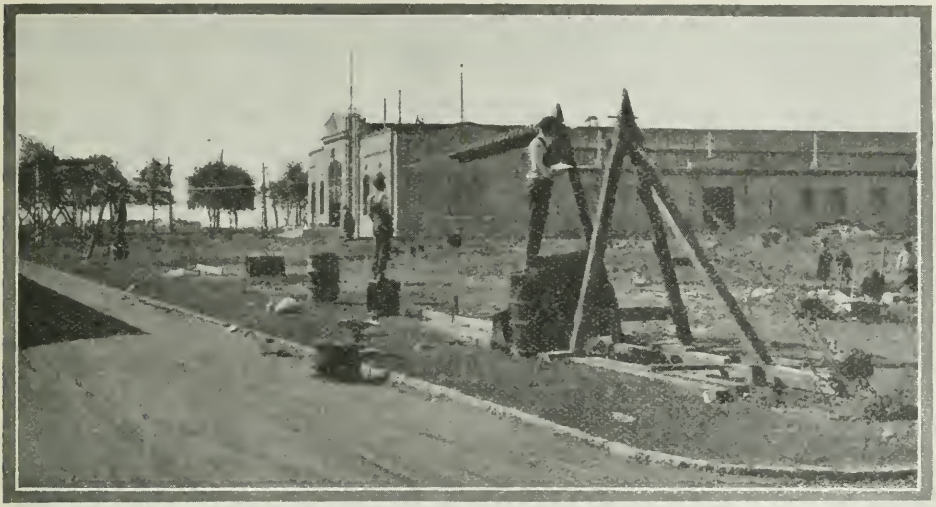
This section also endeavours to keep posted on the most modern and reliable methods of communication by both wire and radio methods and has conducted considerable experimental work tending to show what improvements may be made in its various systems.

Meter and Standards Laboratory

The general activity of this section has been along much the same lines as in former years with the exception that a higher percentage of routine work and a somewhat lower percentage of new investigational work has been carried on.

The routine work includes: watt-hour meter repairs and adjustments; repairs to many other types of meters, electric and otherwise; the maintenance of suitable standardizing equipment whereby the portable instruments in use by the Commission may be checked, and the checking of these at suitable intervals.

Special work includes repairs made to types of meters not considered as standard; devising of schemes of measuring and recording phenomena of various



CHECKING SAG IN BUS-BAR AND INSULATORS FOR DIFFERENT TENSIONS

kinds of adaptation of some standard pieces of equipment. The system of totalizing power passing through several substations operating in parallel mentioned in the last Annual Report and described in the Bulletin of October 1926 has proved its worth during the past year and continues in successful operation.

Illumination Laboratory

Lamp Tests

The major portion of the work of this section of the Laboratories, that of inspecting and testing the lamps supplied to the Commission, is carried on from year to year without much change. Lamp manufacture and methods of testing have remained substantially the same for several years and last year's work was a continuation of that of previous years.

An inspector is stationed at the factory and his entire time is occupied in making electrical, photometric and mechanical tests of the lamps in accordance with the Commission's specifications. A specified percentage of the lamps that are satisfactory according to these preliminary tests are forwarded to the laboratory for life test.

The number of lamps tested in the laboratory during the year was slightly greater than that of any previous year.

In addition to the routine testing of "Hydro" lamps a few tests were made for "Hydro" municipalities.

Automobile Headlight Testing

The staff and equipment of the Laboratory are utilized by the Department of Highways of Ontario to make approval tests, in accordance with the regulations, on automobile headlights.

Owing to the official recognition of the dual or depressible beam headlamps it became necessary to alter the headlamp testing equipment to conform to the new specifications.

A complete revision of the specifications for tests of automobile headlamps is being introduced which greatly increases the amount of work necessary to complete a test and which calls for much more careful design on the part of the manufacturer of headlamp devices.

Reflecting Vehicle Signals

Legislation has been passed and regulations issued by the Department of Highways requiring all vehicles to display, at night, lights or approved reflecting signals. The latter requires tests of a type somewhat different from any previously made in the laboratory.

Such reflecting signals are designed to be used on horse-drawn and other slow moving vehicles and are rendered conspicuous to a motorist by reflecting light from the headlights of the motor vehicle.

Visual observations on a number of the signals were made under ordinary conditions of use and it was found that certain of the devices submitted could be accepted as substitutes for oil lamps. Tests of the optical properties of the devices were then made in the laboratory as a result of which a routine test was devised and tentative specifications for optical performance were drawn up.

Candlepower Distribution Tests

A few test of luminaires were made for manufacturers and distributors of lighting equipment. The demand for tests of this kind is limited owing to the standardization of the various types of luminaires.

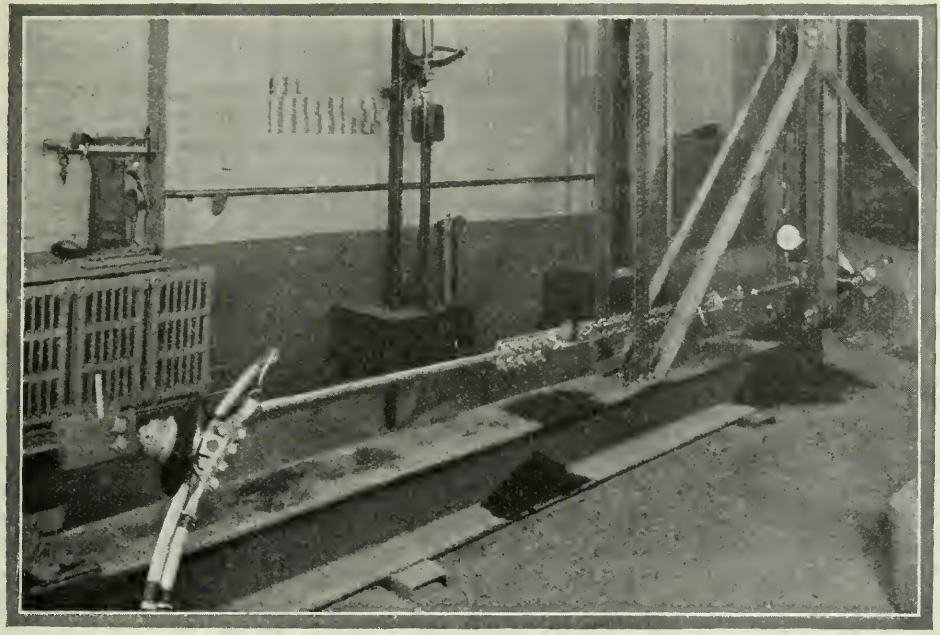
Lighting Service

This service which was recently inaugurated (see Report 1926) has met with a fair response also this year. It is expected that as the service becomes more widely known increased use of the facilities of the laboratory will be made.

This service includes the surveying of illumination intensities, the preparation of plans for the lighting of new or the re-lighting of old buildings, outdoor sports or any phase of lighting where experience and knowledge of lighting requirements and equipment is useful. There is an enormous field for this service in Ontario and the local managers are reminded of the fact that the facilities of the laboratory are available for their use and they are invited to communicate with the laboratory when lighting problems arise.

Engineering Materials Laboratory

The new Toronto-Gatineau transmission line has produced a great amount of work for this section of the laboratory during the past year. Apart from the regular inspection necessary for the materials used in the line, many special tests were required in the development of transmission line fittings that would prove satisfactory for 220,000 volts.



NEW TESTING MACHINE

Showing suspension clamp being tested with insulator in place

Testing Machine

On account of the limited space in the ordinary testing machine, the laboratory had previously designed and built a special machine for testing transmission line materials, and this machine was found to be especially useful in making the tests required in connection with the new transmission line. As will be seen from the accompanying illustration, it is a horizontal machine, and its dimensions are such that it is adaptable for many conditions for which the standard machine is not suited. It has a special advantage on account of its liberal dimensions, in that several parts can be put together and tested as a unit. While this machine has been used mostly for transmission line parts, there are many other commercial materials for which it could be used to advantage where the standard machine is not suited.

Steel Research

An investigation was conducted regarding the use of structural silicon steel for the tower legs of the new transmission line. On account of its greater strength, the use of this steel would allow a considerable saving in the weight required, in addition to reducing the transportation and erection costs. Investigation showed that silicon steel had caused some fabricating troubles, with the heavier sections in former work, but as the sections required for this contract were comparatively light, it was decided to use this grade and no trouble has been met either in fabricating or galvanizing. There is a greater tendency for this particular steel to contain "pipe" and segregations, but with careful inspection the piped material can be eliminated.

Galvanizing

Mention was made in the previous report, that an investigation was in progress in connection with the hot dipped galvanizing process. While complete information was not obtained, it was found that the usual copper sulphate test is not a true measure of the thickness of the coating. Further the service to be expected cannot be determined entirely by the thickness of the coating. It was also found that with the usual process of hot dipping, re-dipping galvanized parts after they become cold, or allowing pieces to remain in the bath a long time will produce a coating that will flake easily. Neither of these is now allowed in commercial work for the Commission, and all galvanizing is tested with a hammer to ascertain whether or not the coating will flake easily.

Cement

During the past year the laboratory has conducted, in co-operation with the American Society for Testing Materials, a series of tests on 38 different portland cements. The purpose of this investigation was to develop more rational methods for testing the quality of cement than those now in use. The present series involved the making of about 1,600 specimens of various kinds and 350 chemical determinations. Similar tests were carried out by some 50 other laboratories. The combined results are now being studied by a committee of the above Society on which the Commission is represented.

Concrete

The experimental study of the economics of concrete mixtures is progressing satisfactorily and it is expected that it will be completed during the coming year. A preliminary analysis has been made of the data so far completed and indicates that the results will have some very important and practical applications. Already from these data a much simplified method has been developed for the comparison of the suitability and economy of different aggregates for use in concrete.

From time to time, as opportunity occurred, engineers from the laboratory have examined and reported upon the conditions of the concrete in the various properties of the Commission. These examinations have been found to serve a very useful purpose; deteriorations of the concrete that might, in time, become serious, were located and corrected and knowledge was obtained of the behaviour of concrete in service that could be applied to the construction and maintenance of concrete structures in general. Commencing with this summer, these inspections have been placed upon a systematic basis and in future, all important concrete structures will be examined and reported on regularly and a photographic record obtained of their condition.

Chemical Laboratory

During the past year this section has carried out a large number of tests on transformer oils as routine work. The Chemical laboratory has also done some work on transformer oils in connection with standardization work being done by the International Electrotechnical Commission and further work on transformer

and switch oils is contemplated in connection with standardization work being carried out by the American Society for Testing Materials.

The laboratory has also continued its work with paints for different purposes. In addition to paints for structural steel, and for under water purposes, considerable work has been carried out with aluminum paints. Laboratory work and field tests on transmission towers using this paint are being combined. Various combinations using aluminum paint are now being exposed on these towers. Several different priming coats have been used, and the different aluminum vehicles now on the market have been tried with different priming coats. Much data have already been obtained, but the exposure has not been sufficient to give complete information.

Photographic Branch

This section has continued to function as described in previous reports. Routine work (copying, enlarging, lantern slides, blueprinting) occupied most of the time of the staff. Several special trips were made by the photographers to record features of rural developments and 220,000-volt line construction.

Approvals Laboratory

The functions of this laboratory, as previously described, are to administer the Rules and Regulations of the Commission respecting electrical equipment. These rules have been prepared under the authority of the Power Commission Act and require that all electrical materials, devices and appliances used on circuits in Ontario coming within the jurisdiction of the Electrical Inspection department shall be approved by the Commission before being offered for sale or use.

Applications for approval report, including examination, test and listing, to the number of 297 were received during the year, this being an increase of 17 per cent. over the previous year. Of these applications 30 per cent. referred to heating appliances, 18 per cent. to motor-operated equipment, 16 per cent. to lighting appliances, 15 per cent. to wiring devices, 14 per cent. to radio appliances and the balance to switches and miscellaneous equipment. In addition some 30 applications for special report on provisional approval of various devices were received and 110 applications for listing of equipment approved by Underwriters' Laboratories.

Reports were issued to the number of 154, while 217 white card summaries were printed and distributed. Green card summaries or listings issued numbered 115. The approval card record now includes 726 white and 900 green cards.

The work of preparing approval specifications has proceeded slowly very little progress having been made during the year. It is hoped that several specifications for which there is need, will be prepared this year.

Towards the close of the year a marked increase in applications for approval of power-operated radio sets showed clearly the tendency of the industry to simplify the operation of these devices which have become as much a household necessity as the piano and phonograph.

ELECTRICAL INSPECTION

The Electrical Inspection department of the Hydro-Electric Power Commission has now been in operation for a period of twelve years. The department was formed, in the latter part of 1915, to supervise the carrying out of the rules and regulations governing electrical installations in the Province of Ontario. It functions under the direction of the Hydro-Electric Power Commission. The Province is, at present, divided into thirty-three inspection districts, each being under the supervision of a district inspector, who is responsible to the head office in Toronto. A staff of sixty inspectors is employed by the department. These men are located at strategic points throughout the Province, thus enabling the organization to give efficient service at a minimum cost.

From time to time, references have been made in the annual reports to the functions of the Electrical Inspection department. Recently, an address was given setting forth the necessity for inspection, outlining the objects in view, and describing the activities of the Hydro-Electric Power Commission in these matters. For convenient reference, a summary of this address under the heading "Electrical Inspection in Ontario" is appended to this section of the annual report.

The Year's Operations

The number of paid applications for inspection received during the past year was somewhat less than for the previous fiscal period, and just below the average for the last eight years. This is the result of the different building programme of the last two or three years—fewer detached and semi-detached houses and more apartments, etc.—as was mentioned in the annual report for 1926.

The amount of work handled by the Inspection department in the last few years may be illustrated by the following table:

Year	Permits issued	Inspections made	Approximate cost of re-wiring
1920	87,399	160,990	557,033
1921	84,352	160,873	584,150
1922	91,932	182,522	340,000
1923	90,000	180,000	320,000
1924	90,497	176,108	480,000
1925	98,419	173,418	280,000
1926	92,725	174,979	250,000
1927	89,425	169,098	412,000

On account of the increasing building activities in and around Kapuskasing, it was found advisable to appoint an inspector to take charge of that territory, on a part-time basis. The man selected to discharge these duties is an electrical engineer with other employment.

The Orangeville office was closed on March 31, 1927, and the territory comprising that district was apportioned among the districts of Barrie, Guelph, Kitchener and Toronto. Business conditions in Orangeville and the surrounding

country did not warrant the continuation of an inspector in that town, the work being handled more efficiently from the above-mentioned offices.

The district of Fort Francis which on October 31, 1926, was merged with the district of Kenora, was reopened in July, 1927.

Approximately four hundred square miles of territory was added to that already under the jurisdiction of the Toronto office, through the absorbing of portions of the Orangeville and Oshawa districts.

There were thirty-three inspection districts in operation at the close of the fiscal year 1927, as compared with thirty-two for the period ending October 31, 1926.

Defective Installations

A varying amount of money is spent each year by different consumers in bringing obsolete and defective installations up to standard and in making necessary alterations and repairs to equipment. Some of these changes are made by the owners and tenants on their own initiative, in other cases it is necessary for the department to insist upon the elimination of some life or fire hazard. It is to be expected that some resistance from time to time may be encountered in carrying out this work, but in the majority of instances the parties responsible show a willingness to co-operate with the department and much is accomplished each year towards removing objectionable and dangerous features from various electrical installations. To illustrate the above it may be stated that 5,407 installations were brought up to a reasonable standard of safety in 1927. It takes an average of four and one-half inspections finally to dispose of each condemned installation, making a total of 24,332 inspections of condemned installations.

Fires and Accidents

It is very gratifying to know that during the past year, only three fires were, after careful investigation, attributed to defective electrical equipment. This number appears insignificant when it is appreciated that the number of consumers of electrical energy in this Province exceeds 400,000.

There were no fatal accidents this year in connection with any apparatus or equipment under the control of this department.

Theatres

The electrical equipment in theatres, including motion picture and vaudeville, has always been subject to stringent regulations in this Province since the formation of the Inspection department. This year every theatre in Ontario was subject to a thorough inspection and it is safe to say the public has nothing to fear regarding the life or fire hazard of any theatre in this Province with respect to the electrical installation.

Work in Rural Districts

The rapidly expanding rural extensions of the Commission's lines are increasing the work of the Inspection department in rural districts. Reference may be made to other portions of the report in order to determine the extent to which the Commission is now covering rural districts.

ELECTRICAL INSPECTION IN ONTARIO

Certain functions of the Commission, including electrical inspection, are quite distinct from its activities as administrator of the hydro-electric undertaking. In connection with the generation and transmission of electrical energy, the Commission acts as agent and trustee of the co-operating municipalities. In so far as electrical inspection is concerned, however, the Commission is the servant of the Provincial Government, and its activities extend to all the municipalities of the Province, whether they are partners in the "Hydro" undertaking or not.

Object of Inspection is Safety: In brief, the object of electrical inspection is to eliminate the possibility of danger arising through the misuse of electricity. At the outset it may be emphasized that, properly handled, electricity is not dangerous in the customary acceptance of that term. Compared with the commodities and appliances it has so largely displaced, electricity has many advantages from the safety standpoint.

Owing to the fact that, to the average person, the characteristics of electrical energy are more or less obscure, the ordinary householder is not sufficiently familiar with the technical aspects of electricity to be able to ensure that it is being safely applied and handled. It is for this reason that the necessity for expert supervision exists.

Fire Hazard: Everyone is familiar, for example, with the fact that when an electrical current is led through the fine wires inside an electric light bulb it produces a very high temperature in the wire. It becomes "white hot." It may never have occurred to the average consumer, however, that if a sufficiently large current is allowed to pass through the larger wires that constitute his house wiring, these too will reach a high temperature that could be capable of starting a fire. To prevent this happening, the electrical inspector—when an installation is completed—examines the wiring to make sure that the wires are large enough to safely carry the amount of current required, and also to see that the fuses and other equipment are properly installed.

Shock Hazard: So far as danger of shock is concerned, as is well known, electricity, applied under certain conditions, may be fatal, e.g., as employed in the electric chair, where a high voltage is used. Even at the voltage ordinarily used in homes, electricity, if allowed to pass freely *through* the body, can be very dangerous. The electrical inspector, by ensuring that the wires and appliances are properly insulated, safeguards the public in this respect.

Early Action by Fire Insurance Interests: The first authorities to take action with the object of promoting electrical safety were the fire insurance companies which about thirty years ago drew up a code of rules for electrical installations.

Government Action: About twenty years ago the Government of Ontario realized that it was important in the interests of the public that safety from personal shock hazards as well as elimination of danger of fires from electrical causes, should be promoted. The enforcement of the measures designed to

accomplish this purpose was considered to be, properly, a function of public administration, to be backed by legal authority. In 1912, suitable legislation was enacted.

Powers Given the Commission: In view of the fact that the Hydro-Electric Power Commission already had a highly-trained technical staff of electrical experts, and was, moreover, a body closely affiliated with the Provincial Government, the task of formulating a Code of Rules and Regulations governing safety requirements for electrical installations was delegated to the Commission. The regulations were made part of the law of the Province and their enforcement through a system of inspection was also placed in the Commission's hands.

Six years later the government, through the Commission, provided facilities for testing electrical appliances and materials, and an Act was passed which provided that, unless approved by the Commission as safe for use, no such appliances and materials could be used or sold in the Province. The administration of these regulations is carried out by the Testing and Inspection department of the Commission.

Administration of Inspection Department: For electrical inspection purposes, the Province, at the present time, is divided into some thirty-three districts, with about sixty inspectors. The work of inspecting installations is under the direction of the Chief Electrical Inspector with headquarters in Toronto and the work of testing and approving apparatus is the duty of the Approvals Engineer located at the Laboratories of the Commission in Toronto.

The extent of the work of the Inspection department may be realized from the statement that about 90,000 permits are issued annually, authorizing electrical installation and repair work to be done, and about 170,000 inspections are made. These inspections cover work ranging from the installation of a few lights in a small house to the complete installation of power and lighting equipment in large factories, hotels or "skyscrapers."

Rules and Regulations: The work of the Electrical Inspection department is guided by the Commission's Rules and Regulations, which have been specially compiled for the purpose of providing inspectors and electrical contractors with knowledge of certain definite minimum requirements which must be observed. It will be appreciated that each piece of electrical equipment rightly used in any installation is there for a specific purpose. Equipment that would be quite safe in a dry situation might be dangerous where excessive moisture is present. If inflammable material is present, as, for instance, on the stages of theatres, or in garages, special precautions are necessary. In bathrooms, with exposed metal water-pipes, there exists special risk of shock. Insecurely attached wiring and fixtures are a source of danger. For all wires adequate insulation is required. These are only a few illustrations of the many safety precautions that are covered by the rules and regulations.

The first edition of the rules was issued in 1913. The various requirements are periodically revised to conform to the constantly changing conditions, and in this regard the Commission confers with representatives of the Canadian Fire Underwriters' Association, the Provincial Fire Marshal, manufacturers of electrical equipment, electrical contractors, local municipal commissions and other interested bodies. The last revision of the rules was made in 1924.

Canadian Electrical Code: In recent years, it has been generally realized throughout the Dominion that a uniform standard for electrical work in all of the provinces is much to be desired. With a view to bringing this about, the Canadian Engineering Standards Association last year with the co-operation of the Commission in Ontario and of electrical authorities in other provinces, compiled and published the Canadian Electrical Code, Part I. The best features of the rules at present in force not only in Canada but also in the United States, have been embodied in this code, and it is generally conceded by authorities throughout the continent that the Canadian Electrical Code is a decided improvement on any work of the kind previously in existence in America.

The Hydro-Electrical Power Commission of Ontario has adopted this code, which, with some special regulations applicable to Ontario circumstances, will, in the very near future, be published as the Eighth Edition of its Rules and Regulations. It is understood that the other provinces are also preparing to adopt this code.

Approvals Laboratory: In addition to supervising the installation of electric wiring and equipment in buildings, the Commission, since 1918, has exercised authority with respect to safety requirements in connection with electrical materials and appliances sold or used in the Province. Obviously, it would not be feasible for a wiring inspector to carry out the tests necessary to ensure safety in the design and construction of all the materials and devices used in connection with electrical installations. Such work is therefore carried out at the Commission's Approval Laboratory.

Testing of Appliances: Manufacturers, agents, and others handling electrical devices and equipment send samples of their products to the Commission's laboratories, where they are subjected to careful inspection and rigid tests to determine whether or not they are safe for use by the public. If satisfactory, the Commission issues a certificate of approval, which authorizes their sale and use in Ontario. If defective in any essential particular, the manufacturer is notified in what respects the design or construction needs to be altered before approval can be given.

Detailed test of the samples submitted is followed up by the factory inspection, which ensures that the materials and devices as placed on the market, conform to the same standards as the samples tested.

This work is of service to the manufacturers as well as to inspection authorities in other provinces. The approval of the Commission is accepted or required in many other parts of Canada.

Ontario Leads in Electrical Inspection: In matters of electrical inspection and approval of equipment Ontario may be said to occupy a position of leadership. Over large sections of the continent the only protection the users of electrical energy have is that afforded by the efforts of the Fire Underwriters, and in some instances by local municipal by-laws or state enactments. Some electrical appliances commonly sold elsewhere have been found to be of such a character that they introduce a very real hazard. The compulsory inspection of electrical installations and equipment in Ontario has undoubtedly prevented a great deal of damage to property and injury to persons.

Safety Precautions: A few cautionary remarks may be added: If it is desired to avoid risk of fire and shock—not to mention the possibility of being fined for breaking the law—all electrical installation and alteration work should be done by a trained electrician and inspected.

An electric heater should not be used in a bathroom, unless the metal frame of it has been properly grounded—that is, connected to the earth through the water pipes.

Lamps and fuses should not be changed while standing on a damp floor or when near metal pipes or radiators.

Electrical devices, such as smoothing irons or toasters, should not be used if the flexible cord is frayed or otherwise damaged, or if it begins to spark anywhere. The cord should be repaired at once by a competent workman.

An electric iron should not be left face downward on any combustible substance such as a wooden ironing board or table, no matter how soon one expects to be back to remove it. The iron should be disconnected before it is put away into the cupboard.

On no account should a fuse be replaced with one of larger capacity than 15 amperes. The capacity is marked on the fuse. This fuse will protect the ordinary house circuit and the use of a large fuse destroys this protection. A fuse should never be bridged with a coin or piece of wire.

Purpose of Fuse: The fuse is the safety valve of the electrical installation. If, through defects in the wiring or the appliances used, a large current is permitted to flow, the wire in the fuse melts and shuts off the current before any damage can be done. It is therefore important that a fuse of proper capacity be used, otherwise it may not cut off the current when it should and serious damage may result.

While the law requires, as has been stated, that only approved devices be sold in Ontario, unscrupulous persons have at times attempted to sell devices embodying dangerous features. The consumer can assist the Commission and at the same time promote the safety of persons and property by buying only approved devices. In cases of doubt at any time enquiry may be made of the nearest Electrical Inspection office.

Finally, if the consumer has any reason to think that any part of his electrical installation is defective through age or any other cause, he should apply to the Electrical Inspection department for advice as to what should be done with it. At nominal cost much trouble and inconvenience may thus be avoided, if not actual bodily harm or loss of property.

The Commission through its Inspection department and in other ways is always at work to secure more efficient equipment for, and safety to, the public.

SECTION VIII

ELECTRIC RAILWAYS

ESSEX DISTRICT RAILWAYS

Way and Structures

In addition to the regular maintenance work required on the railway system, new works, embracing the construction of a bridge over the Canadian Pacific Railway on Wyandotte street west and a physical connection between the Wyandotte street line and the Michigan Central Railway line at Wellington and Wyandotte streets, were carried out. On the completion of the latter, traffic on the Michigan Central Division was transferred from London street to Wyandotte street. The bridge over the portal of the Michigan Central Railway tunnel on Field avenue (which has since been re-named College avenue) was also completed.

Track laying on Field avenue extension was not attempted on account of the inability of the city of Windsor to make arrangements for the expropriation of the property required for the approaches on the Wellington street side of the bridge in sufficient time to allow for the necessary settlement of the earth fill on the approaches, and also owing to the town of Sandwich not grading its portion of the thoroughfare. For these reasons it was decided that it would be advisable to defer the work until next year. This delay would also give time for the settlement of sub-grades. It is expected that this work will be completed in the early part of 1928.

The rehabilitation of the track on Wyandotte street east, between Ouellette avenue and Glengarry avenue, was completed and steel poles were erected along this portion of Wyandotte street.

On the Tecumseh division, a new siding was constructed at St. Clair Shores, to permit of improvement in the running time of the Tecumseh cars. Arrangements were completed with the town of Sandwich for the erection of combination steel poles to support both the railway and lighting wires.

At the London street car barns, additional extra storage track was installed and the carpenter shop was moved from its old situation to a more convenient one in the west barn. New wood-working machinery was added which has substantially improved the working conditions and facilities. Spray painting apparatus was installed in the paint shop, which permits of two men completing a car in less than a week. At an early date, the capacity of this shop will be further increased by the provision of additional facilities.

ESSEX DISTRICT RAILWAYS—TRACK CONSTRUCTION IN WINDSOR

a. Ouellette Avenue at Pine Street looking south, July, 1927.
b. Wyandotte Street West from Caron Avenue looking west towards C.P.R. overcrossing, December, 1927.
c. Wyandotte Street East from Goyeau Street, December, 1927.

Equipment

The delivery of ten cars which had been purchased in the vicinity of New York city, was made in the latter part of the year 1926. These were placed in operation and have proved very satisfactory.

The installation of two additional 1,000 kilowatt rotary converters in the McDougall avenue substation was completed, and they were put into service on January 5, 1927. The 500 kilowatt rotary converter, which was formerly in the temporary station at McDougall avenue, was transferred to the Ford substation at Seminole and George streets, Ford City, and placed in service on May 19, 1927.

The Salt Block station has been abandoned entirely and arrangements have been made for the disposal of the old equipment. It is possible that arrangements may be made to use the old substation as a garage to take care of future bus operation. The re-arrangement of feeders was completed and the present power situation is in a very satisfactory condition.

Operation

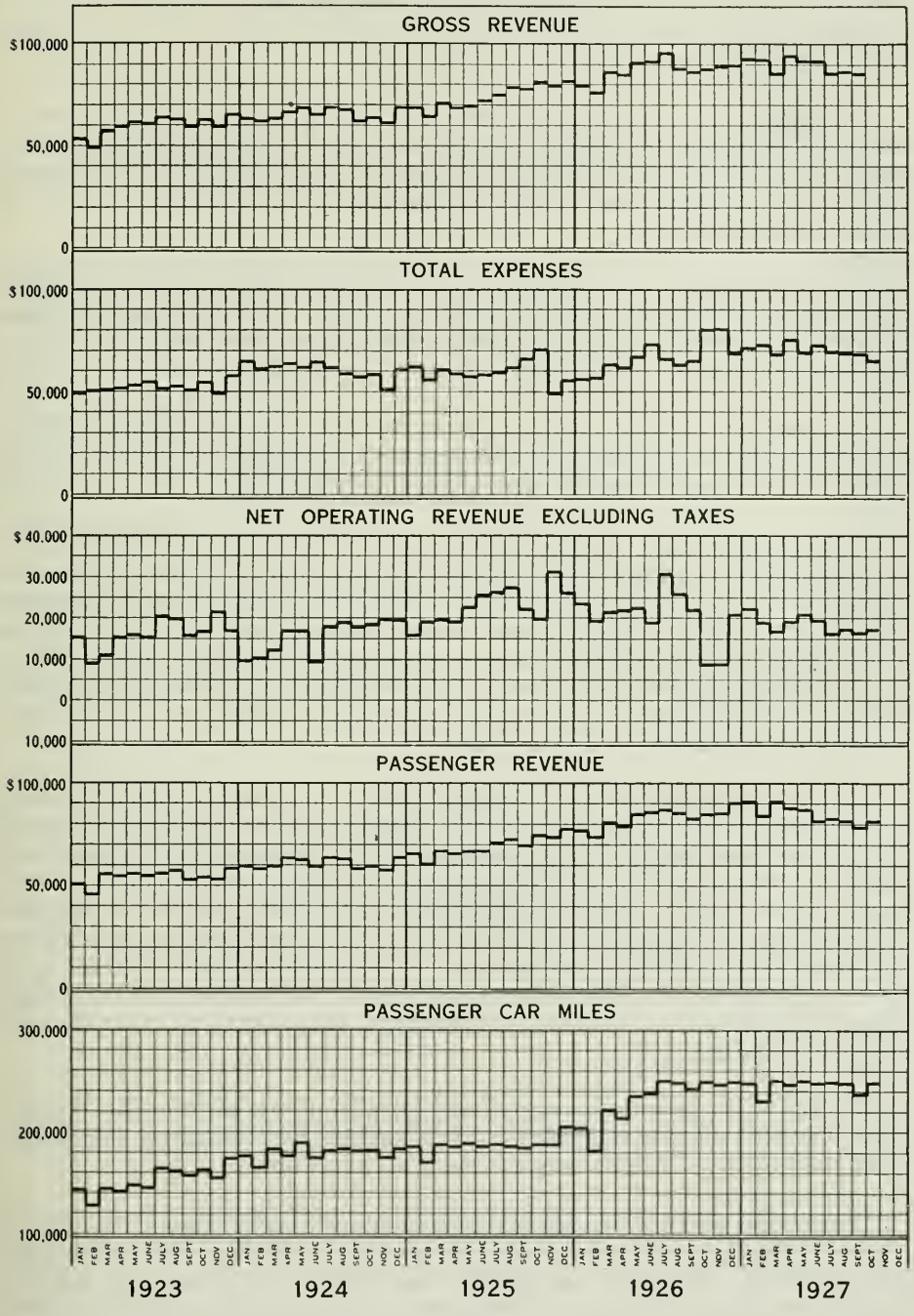
While the gross revenue for the year 1927 amounted to $1,069,631, as compared with $1,031,443 for 1926, an increase of $38,188, the net results show a decrease from the estimates as shown in the budget for 1927.

The net operating revenue for 1927 was $229,574, as compared with the net operating revenue in 1926 of $275,729, being a decrease of $46,155. The interest and taxes for the year 1927 amounted to $249,554, as compared with $215,259 for the year 1926, an increase in fixed charges of $34,295.

In preparing the budget for the year 1927, the average increase in revenue for the preceding six years was used, the total increase in revenue for the six years being 204 per cent. The increase in revenue for 1926 over 1925 amounted to $171,140. The anticipated increase in revenue for 1927 over 1926 was not secured, due primarily to local industrial conditions. In February of 1927, the extensive Ford plant was practically closed down, and this in turn affected many subsidiary plants. During the year 1926, the number of men directly employed by the automobile industry was 6,740; but during the year 1927, the number dropped to around 3,000. This, of course, seriously affected other industries.

A report of industrial conditions for the city of Detroit for the month of October, showed that there was a decrease of 37,420 employees, compared with the corresponding month for the previous year. This also affected the residents of the Border Cities of Canada. The unsettled condition of the United States immigration laws was another factor which affected both the railway revenue and the growth of the Border Cities. It is anticipated that, at an early date, the motor industry will be back again into more normal production, particularly the Ford plant; and that the difficulties concerning immigration regulations as they relate to people living in Windsor and working in Detroit will be satisfactorily settled.

ESSEX DISTRICT RAILWAYS—OPERATING STATISTICS



The net result of the year's operation shows a deficit of $19,980, without making provision for depreciation reserve. In the past, an endeavour has been made to set aside a sum for depreciation, notwithstanding the fact that it is not stipulated by the Act; but this feature will have to be taken care of from 1930 on, as well as amortization of the capital.

Because of the fact that the Border Cities is a very rapidly growing community, it has been necessary during recent years to provide many improvements and extensions. This will not be necessary to the same degree in the near future, as the completion of the 1927 programme will take care of a substantial growth of population.

The bus operation was extended during the year, to take care of temporary requirements, pending the construction of rail lines. The revenue in no case was sufficient to meet the operating costs. The revenue from bus operation was $110,091 for the year. The cost of operation was $132,652.

The results for the year 1927 show an increase in passenger revenue over the previous year of $52,085, but a decrease in the freight revenue of $17,280 for the year, leaving a gross increase in revenue of $38,188.

The additional bus service that was operated in 1927 over the previous year was responsible for a large portion of the increased passenger revenue. The increase in bus revenue amounted to $55,523, but this increase in revenue was more than offset by the increased cost of bus operation, which amounted to $70,962. The increase in fixed charges for the year was $34,294. These items, and the reduced patronage caused by the industrial depression that existed in Windsor in 1927, explain the temporary financial setback—the first that has occurred on the railway in fifteen years.

For the coming year there are certain favourable considerations which may be mentioned. The construction of the Detroit river bridge, from Sandwich to Detroit, is under way. The arrangements for the financing of the tunnel are progressing very favourably, and it is considered probable that it will be started early in the new year. The re-opening of the General Motors plant in Walkerville, which has been idle for the past five years, is assured; and certain activities in the steel plant at Ojibway indicate that a portion of this plant also will be in operation during 1928. There are approximately one hundred and fifty men working at Ojibway, and, at an early date, it is proposed to transfer the wire plant from Hamilton.

The financial statements respecting the railway are given in Section IX of this report (consult general index). The attached chart will give a fair indication of the growth of the railway for the past five years.

The mileage run by various types of cars and busses during the year is as follows: Single-truck, hand-brake, two-man cars 28,378 car-miles; double-truck, air-brake, two-man cars 202,957 car-miles; interurban cars 504,271 car-miles; single-truck safety cars 490,199 car-miles; double-truck safety cars 1,289,442 car-miles; express cars 33,005 car-miles; busses 436,682 bus-miles; total, 2,984,934 car- and bus-miles.

ESSEX DISTRICT RAILWAYS

Operating Statistics, 1927

Route-miles:		
City trolley	20.61	
City bus	11.40	
Amherstburg interurban	13.54	
Tecumseh interurban	6.10	
Total route-miles		51.65
Passenger and freight car-miles operated		2,984,934
Passenger and freight car-hours operated		350,649
Passengers carried		18,928,736
Percentage of transfer passengers to revenue passengers		12.55
Passenger cars operated		79
Passengers carried per route-mile		366,487
Passengers carried per car-mile		6.41
Passengers carried per car-hour		54.97
Average mileage per car operated		37,366
Average passengers per car operated		239,600
Freight tonnage carried		19,438

Passengers carried, 1926, 18,410,520; 1927, 18,928,736; increase, 518,216; accidents per 100,000 car-miles, 1926, 26.86; 1927, 23.85.

GUELPH DISTRICT RAILWAYS

Way, Structures and Equipment

No capital construction was carried out during the year. The track work and the equipment were well maintained.

Operation

The operating revenue for the Guelph District railways for 1927 was $91,807, as compared with $81,816 in 1926. The total operating expenses for the year 1927 were $76,742 as compared with $69,396 in 1926. Taxes for the year 1927 were $2,699, as compared with $2,704 in 1926. The net operating revenue for the year 1927 amounted to $12,366 as compared with $9,717 in 1926. The interest and debenture payments were $26,594 in 1927, as compared with $26,181 in 1926. The renewal set aside in the year 1927 was $9,760 as compared with $8,824 in 1926. The deficit for the year 1927 amounted to $23,980 as compared with $25,288 in 1926.

Included in the above deficit is $6,394, which has been set aside each year for amortizing the original value of the railway line previous to the transfer of this line to the Hydro-Electric Power Commission; and also an interest charge of $5,306; renewal account for the year of $9,760 and $2,000 for paving charges that were owing by the railway at the time the Commission took over the operation.

At the request of the Guelph city council the operation of the Eramosa road bus line was made permanent. The twenty-nine-passenger bus that had been operated on that line on a rental basis was returned to the Gotfredson corporation and a new twenty-one-passenger bus was purchased.

As explained to the city council, previous to the inauguration of this service, the bus route did not secure sufficient revenue to take care of operation costs, the loss for the year amounting to $1,878. This deficit has been assumed by the railway.

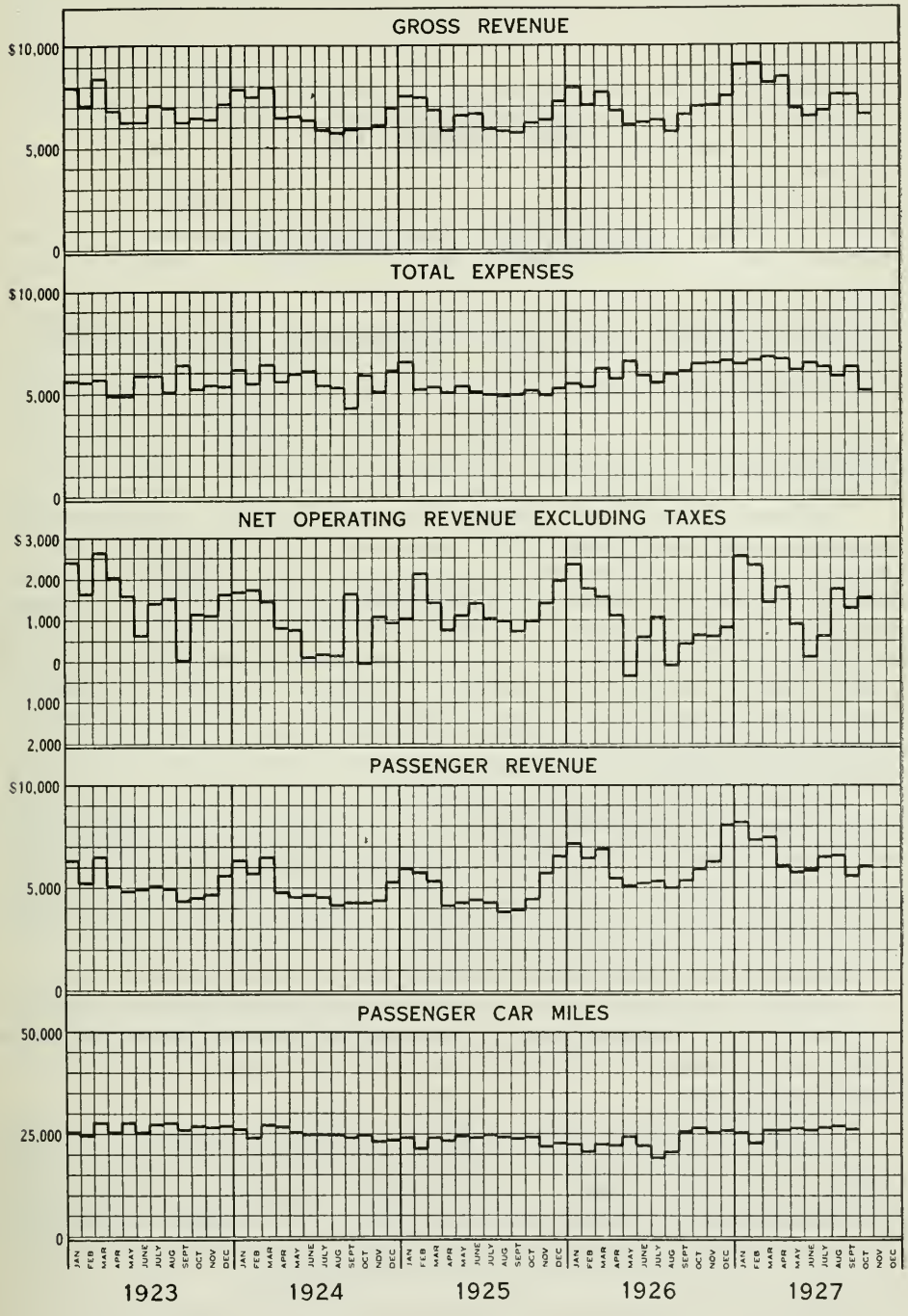
HYDRO-ELECTRIC RAILWAYS—GUELPH DISTRICT, 1927

Operating Statistics

Route-miles, trolley	8.49
Route-miles, bus	1.65
Track-miles, trolley	10.05
Passenger cars operated	8
Bus operated	1
Passenger car-miles operated	280,264
Bus-miles operated	37,159
Passenger car-hours operated	34,685
Bus-hours operated	6,084
Revenue passengers carried	1,472,403
Transfer passengers carried	279,055
Free passengers carried	5,634
Total passengers carried	1,757,092
Percentage of transfer passengers to revenue passengers	18.95
Freight motors operated	1
Freight motor-miles operated	9,890
Freight motor-hours operated	2,016
Total passenger, freight, and service car-miles operated	327,589

Accidents.—Twenty-seven of which twenty were due to automobiles. Accidents per 100,000 car-miles, 1926, 5.69; 1927, 8.24.

GUELPH DISTRICT RAILWAYS—OPERATING STATISTICS



SECTION IX

FINANCIAL STATEMENTS

EXPLANATORY STATEMENT RESPECTING THE ACCOUNTS

The Hydro-Electric Power Commission of Ontario believes that a satisfactory understanding of the manner in which the various operations of the Commission are conducted and financed will contribute greatly to the interest of those concerned either directly or indirectly with the work of the Commission.

The hydro-electrical undertaking of the municipalities, embracing all the operations from the provision of the power down to its final delivery to the ultimate consumer, involves two distinct phases. The providing of the power, either by generation or purchase, its transformation, transmission and delivery in wholesale quantities to the individual municipalities and to large industrial consumers, and the operation of rural power districts, are performed by the municipalities acting *collectively* in groups or "systems" through their agent and trustee, the Hydro-Electric Power Commission of Ontario. The financial statements relating to these collective activities of the municipalities are presented in this section of the Annual Report.

The local operations involved in the retail distribution of the electrical energy to consumers within the limits of the various municipalities are performed by the municipalities *individually*, through municipal utility commissions acting under the general supervision of the Hydro-Electric Power Commission. The financial statements relating to these individual activities of the municipalities, together with data respecting costs of service to consumers, and rates charged, are given in Section X of this report.

It will be of assistance in interpreting the financial tables herein presented if the reader has an understanding of the economic structure and of the general plan of administration of the undertaking. To this end the following brief comments are made.

The "Hydro" electrical undertaking of Ontario is an organization of a large number of partner municipalities, co-ordinated into groups or systems for securing common action with respect to power supplies, through the medium of the Hydro-Electric Power Commission which acts as their trustee. As such, the Commission generates or purchases—as the case may be—electrical energy which it transmits and delivers to the associated municipalities.

The rates at which power is supplied by the Commission to the various municipalities vary with the amounts of power used and the distances from

the sources of supply. The entire capital cost of the various power developments and transmission systems is pro-rated annually to the connected municipalities, according to the relative use made of the lines and equipment. Each municipality is required to assume responsibility for just that portion of capital employed in delivering electrical energy to it, together with such expenses as are incident to that particular portion of the investment. Municipalities are not charged with expenses connected with equipment or plant from which they derive no benefit or are in no way interested. The entire annual direct expenses such as operation, maintenance, interest and administration, together with reserves for sinking fund, depreciation, contingencies and absolescence, are paid out of revenue collected from the municipal "Hydro" utilities through the medium of power bills rendered by the Commission. Power bills are rendered at an interim estimated rate each month during the year and credit or debit adjustment is made at the end of the year, when the Commission's books are closed and the actual cost determined.* There is no burden on the taxpayers or on non-users and no avenue through which losses, should they occur, could be absorbed, except by a direct charge to the contracting municipalities and thus to the actual consumers for service supplied.

The results obtained by the annual adjustments of the Commission's capital investment, operating expenses and fixed charges, as they affect individual municipalities are clearly shown in the tables for the respective systems.

The ultimate source of all revenue—whether for the larger operations of the Hydro-Electric Power Commission or for the smaller local operations of the municipalities—is, of course, the consumer. The revenue collected from consumers for the service supplied by the municipalities is divided so as to pay for the power provided by the Commission and also for the expense incurred by the local utility in supplying its customers.

The portion of the total revenue remitted to the Hydro-Electric Power Commission—and this remittance appears in the financial statements as the total "Cost of Power"—must be sufficient to pay the municipality's proportion of the expenditures made by the Commission on its behalf, in connection with the particular system to which it belongs, in order to provide for, and transmit to, the municipality the agreed-upon amount of power. Included in this remittance to the Commission for the cost of power are sums for sinking fund, renewals, obsolescence and contingencies. The first mentioned reserve is being provided for the purpose of liquidating the capital liabilities; the latter three are being created to provide funds for the renewal or rebuilding of any section of the various properties when found necessary, and to meet any contingency or obsolescence expense which from time to time may arise.

For the purpose of financial statement, the various systems are treated as separate units and for each of them similar statements and details are given. Many of the pages which follow, therefore, simply repeat for each system data similar to that which is presented for the first system dealt with in each division of the report, namely, the Niagara system. In order, therefore, to possess a ready grasp of all the figures presented in this and other similar reports of the Commission, all that is necessary is to have a true understanding of the financial procedure followed in connection with one system and with one municipal "Hydro" utility.

*The financial year for the Commission accounts ends on October 31. The financial year for the Municipal accounts, however, ends on December 31, and the Municipal accounts are made up to this date, and so recorded in Section X.

The accounts of the Hydro-Electric Power Commission of Ontario are verified by auditors specially appointed by the Provincial Government. The accounts of the "Hydro" utility of each individual municipality are prepared according to approved and standard practice and are also duly audited. In fact, in preparing the various financial reports and statistical tables relating to all "Hydro" enterprises, the greatest care is exercised and all statements are presented in such form that they may be comprehensive and at the same time easily understood.

Tabular Data.

The first tabular statement given in Section IX is a general balance sheet exhibiting the assets and liabilities of the undertakings relating to the properties constructed or otherwise acquired and being operated by the Commission as trustee for the municipalities of the various systems. This statement embraces all of the properties under the Commission's direct administration, except those of the Central Ontario and Trent and Nipissing Systems which are owned by the Province of Ontario, and whose assets and liabilities are separately submitted on subsequent pages.

The general balance sheet is followed by groups of statements relating in turn to each system of the Commission. These statements, *for each system*, are similar in character and include:

Operating Account for the year, showing, for the system as a whole, the various items of operating expense and fixed charges entering into the cost of power as defined by the Power Commission Act, and the revenues collected by the Commission from the partner municipalities and other consumers to defray these expenses.

Cost of Power table, which shows the apportionment to each municipality of the items of expense summarized in the Operating Account, as well as the apportionment of the capital costs listed in the balance sheet and the amount of power taken by each municipality. The costs of power for the respective municipalities appear in Statement "B" of Section X as "Power purchased."*

Rural Operating statement which gives similar information with respect to the distribution of power within the rural power districts operated directly by the Commission.

Credit or Charge account which shows the adjustments made in order to bring the amounts paid by each municipality to the actual cost of service to that municipality.

Reserve for Renewals which shows the provisions made for, the expenditures from, and the balances to the credit of, this fund.

Reserve for Obsolescence and Contingencies which gives similar information with respect to this reserve.

Sinking Fund statement which gives the total of the amounts paid by each municipality and rural power district as part of the cost of power together with its proportionate share of other sinking funds.

Sinking Fund Reserve which summarizes the provisions made with respect to this fund.

Section IX also contains operating accounts of the various electric railways operated by the Commission, financial statements respecting the Central Ontario and Trent and Nipissing systems, to which there is a special introduction; and a summary of the "Appropriations, Advances and Capital Expenditures" made during the year.

All municipal "Hydro" utilities have current expenses to meet similar to the expenses of the Commission and have adopted the same financial procedure with respect to their operations. In other words, concurrently with the creation of funds to liquidate their debt to the Commission and to provide the necessary reserves to protect generating, transforming, and transmission systems, the municipalities are taking similar action with respect to their local "Hydro" utility systems.

The balance sheets, operating reports and statistical data appearing in Section X, under the heading of "Municipal Accounts", refer to the operation of the municipalities' properties within the boundaries of those municipalities which have contracted with the Commission for their supply of electrical energy. To this section there is an explanatory introduction to which the reader is specially referred.

To illustrate further the foregoing explanatory comments, there is submitted a statement illustrating the financial operations of a typical Ontario municipal electrical utility, viz., that of the city of Sarnia.

SARNIA HYDRO SYSTEM

OPERATING STATEMENT FOR THE YEAR 1927

REVENUE

Revenue from Sarnia Hydro customers for year $266,274.72

EXPENSES

Representative illustration of expenses incurred by the Hydro-Electric Power Commission on behalf of a municipality in connection with the supplying of its electrical energy. These data really show—as determined by annual adjustment—what it costs the Commission to supply the municipality with its power. See Cost of Power statement, page 132, for the city of Sarnia, as follows:

Cost (proportionate share) of operation and maintenance expense of Niagara generating plants, transformer stations and transmission lines, together with administrative expenses	$42,039.84	
Interest on Sarnia's proportionate share of capital investment in generating plants, transformer stations and transmission lines	79,894.70	
Sinking Fund (proportionate share) provided in respect of generating plants, transformer stations and transmission lines ...	16,963.43	
Renewal reserve (proportionate share) provided in respect of generating plants, transformer stations and transmission lines	12,836.97	
Contingency and obsolescence reserve (proportionate share) provided in respect of generating plants, transformer stations and transmission lines—a reserve created to meet any unforeseen contingency or obsolescence expense	15,310.06	
		$167,045.00

Expenses incurred by a municipality through its utility commission in connection with the sale of electrical energy to consumers. Consult the section dealing with the Municipal Accounts:

Operation, maintenance and administrative expenses, etc	$32,233.05	
Interest and fixed charges on debenture debt	27,382.27	
Depreciation charge	13,866.00	
		$73,481.32
Total expenses charged against revenue from customers of the Sarnia system		$240,526.32
Net surplus for the year		$25,748.40

The municipality of Sarnia situated at the extreme end of the Niagara system, one hundred and eighty-five miles distant from the source of power, Niagara Falls, Ontario, was connected to the system in December, 1916. This Hydro utility complied with every monetary obligation imposed upon it by the Power Commission Act. With the close of the eleventh year of operation, its financial condition as shown in the municipalities' balance sheet (see Statement "A" in Section X) stands as follows:

Total assets, $830,108.70; total liabilities, $269,059.32; reserves and surplus, $561,049.38. The reserves and surplus account is detailed hereunder:

Debenture payments	$101,814.29
Reserves for renewals of local plant	98,204.58
Sinking fund equity in Hydro-Electric Power Commission system	135,394.75
Surplus	225,635.76
	$561,049.38

In addition to the above-mentioned reserves the Hydro-Electric Power Commission of Ontario has collected from this utility during the eleven years of operation the sum of $120,478.73, representing Sarnia's proportionate share of renewals reserve levied by the Commission in the cost of power. This sum is part of the total reserve for renewals shown in the Commission's balance sheet.

HYDRO-ELECTRIC POWER

Detailed Statement of Assets

POWER

Niagara System: ASSETS			
Generating plants:			
Queenston-Chippawa development		$76,101,460.50	
Ontario Power development, including water rights		22,071,761.93	
Toronto Power development, including water rights		11,895,896.91	
Transmission lines:			
Right-of-way		7,053,636.72	
Steel-tower and Wood-pole lines		15,779,290.57	
Transformer stations		21,925,891.92	
		$154,827,938.55	
Distribution lines:			
Rural power districts	$2,389,479.22		
Rural lines	55,715.21		
		2,445,194.43	
			$157,273,132.98
Thunder Bay System:			
Nipigon generating plants		$11,626,355.07	
Transmission lines		1,702,662.43	
Transformer stations		815,662.18	
			14,144,679.68
Georgian Bay System:			
Generating plants:			
Big Chute development		$664,757.05	
Eugenia Falls development		1,145,159.55	
Wasdell development		146,390.18	
Muskoka development		755,873.92	
Transmission lines		1,907,074.83	
Transformer stations		581,668.88	
		$5,200,924.41	
Distribution lines:			
Rural power districts	$111,894.00		
Rural lines	2,807 43		
		114,701.43	
			5,315,625.84
St. Lawrence System:			
Surveys and engineering re power sites on St. Lawrence river		$261,658.91	
Transmission lines		529,533.99	
Transformer stations		482,789.18	
		$1,273,982.08	
Rural power districts		54,402.17	
			1,328,384.25
Ottawa System:			
Surveys and engineering re power sites on Ottawa river		$76,893.35	
Transformers and meters		3,428.21	
		$80,321.56	
Rural power districts		63,119.49	
			143,441.05
Rideau System:			
Generating plants		$844,085.27	
Transmission lines		261,765.86	
Transformer stations		68,077.33	
			1,173,928.46
Surveys and engineering re power sites on Mississaugi and Montreal rivers, Algoma district			7,288.23
Carried forward			$179,386,480.49

COMMISSION OF ONTARIO

and Liabilities, October 31, 1927

UNDERTAKINGS

LIABILITIES

To Province of Ontario			
Cash advances for Niagara and other systems		$138,698,793.40	
Less: Repayment under provision of Power Commission Act, 1926		6,150,567.00	
		$132,548,226.40	
Grants in the hands of the Commission to apply against certain rural power districts in course of construction or extension	$159,852.78		
Less: Grants payable by the Province to the Commission in respect of certain rural power districts completed or in course of construction	1,714.45		
		158,138.33	
			$132,706,364.73
Debentures issued by the Commission and guaranteed by the Province of Ontario:			
Four per cent debentures, due 1957, issued in purchase of Ontario Power Company of Niagara Falls	$8,000,000.00		
Interest accrued thereon	80,000.00		
		$8,080,000.00	
Six per cent debentures, due 1941, issued for the purpose of retiring the 1921 issue of the Ontario Power Company of Niagara Falls	$3,200,000.00		
Interest accrued thereon	67,856.16		
		3,267,856.16	
Six per cent debentures, due 1940, issued in purchase of the Toronto Power Company, Limited	$413,200.00		
Interest accrued thereon	10,330.00		
		423,530.00	
Six per cent debentures, due 1940, issued in purchase of certain electrical power equipment of the Toronto and York Radial Railway	$205,800.00		
Interest accrued thereon	5,145.00		
		210,945.00	
Five per cent debentures, due 1939, issued for the purpose of retiring the 1924 issue of the Toronto Power Company, Limited	$4,000,000.00		
Interest accrued thereon	75,000.00		
		4,075,000.00	
Four per cent debentures, due 1958, issued in purchase of distribution lines of Essex County	$200,000.00		
Five per cent debentures, due 1928, issued in purchase of distribution lines in Essex County	26,000.00		
Interest accrued thereon	3,875.00		
		229,875.00	
Four per cent debentures, due 1958, issued in purchase of distribution lines in vicinity of Thorold	$100,000.00		
Interest accrued thereon	1,666.67		
		101,666.67	
			16,388,872.83
Carried forward			$149,095,237.56

HYDRO-ELECTRIC POWER

Detailed Statement of Assets

POWER UNDER-

ASSETS

Brought forward			$179,386,480.49
Bonnechere River Storage System:			
Round Lake dam		$23,072.93	
Golden Lake dam		11,092.81	
			34,165.74
Service Buildings and Equipment:			
Service building and equipment, Toronto		$478,623.41	
Equipment of storehouse and garage, Hamilton		3,666.40	
Pole yard and equipment, Cobourg		22,540.33	
			504,830.14
Office Buildings:			
On University avenue, Toronto		$502,507.00	
On corner Elm street and Centre avenue, Toronto		160,821.95	
			663,328.95
Office Furniture and Equipment:			
At Toronto office		$79,554.08	
At outside offices		48.12	
At Electrical Inspection offices		5,434.57	
Library		555.62	
			85,592.39
Automobiles and trucks			23,077.10
nventories:			
Construction and maintenance tools and equipment		$538,724.76	
Construction material and sundry supplies		454,236.11	
Maintenance material and supplies		462,043.44	
Stationery and office supplies		23,108.06	
			1,478,112.37
Sinking Funds:			
Employed to make repayments to the Province of Ontario under the terms of the Power Commission Act, 1926	$6,150,567.00		
Employed in retirement of bonds issued or assumed by the Commission and guaranteed by the Province	3,790,222.41		
	$9,940,789.41		
Sinking funds for repayment of advances by the Province of Ontario invested in securities of the Province of Ontario, which are:			
(a) Deposited with Provincial Treasurer—par value $366,000.00		$352,452.45	
(b) In the hands of the Commission—par value $300,000.00		297,890.41	
Interest accrued thereon		10,983.82	
			661,326.68
Insurance Funds:			
(a) Invested in securities of the Dominion of Canada—par value $650,000.00		$663,957.33	
(b) Invested in securities of the Province of Ontario—par value $28,000.00		29,035.24	
Interest accrued thereon		17,724.03	
			710,716.60
Staff Pension Funds:			
(a) Invested in guaranteed mortgage certificates of Canada Trust Company—par value $200,000.00		$200,000.00	
(b) Invested in securities of the Province of Ontario—par value $900,000.00		885,604.57	
Interest accrued thereon		9,475.09	
			1,095,079.66
Carried forward			$184,642,710.12

COMMISSION OF ONTARIO

and Liabilities—Continued

TAKINGS—Continued

LIABILITIES

Brought forward			$149,095,237.56
Bonds and debenture stock assumed by the Commission and guaranteed by the Province of Ontario:			
First mortgage 5% gold bonds, due 1943, of the Ontario Power Company of Niagara Falls—			
Amount assumed at date of purchase of Company by Commission August 1, 1927	$9,834,000.00		
Less: Retired by the Commission	1,350,000.00		
	$8,484,000.00		
Interest accrued thereon	106,050.00	$8,590,050.00	
First mortgage 5% gold bonds, due 1945, of the Ontario Transmission Company, Limited:			
Amount assumed at date of purchase of Company by Commission, August 1, 1917	$1,772,000.00		
Less: Retired by the Commission	322,000.00		
	$1,450,000.00		
Interest thereon payable November 1, 1926	36,250.00	1,486,250.00	
Guaranteed 4½% debenture stock, due 1941, of the Toronto Power Company, Limited:			
Amount assumed at date of purchase of Company by Commission, December 1, 1920	$13,558,917.81		
Less: Retired by the Commission	4,182,705.29		
	$9,376,212.52		
Interest thereon payable November 1, 1926	210,964.78	9,587,177.30	
First mortgage 5% gold bonds, due 1933, of the Electrical Development Company of Ontario, Limited:			
Amount assumed at date of purchase of Company by Commission, December 1, 1920	$4,335,000.00		
Less: Retired by the Commission	629,000.00		
	$3,706,000.00		
Interest accrued thereon	30,883.34	3,736,883.34	
Five per cent mortgage bonds of Toronto Power Company, Limited, due July 1, 1924—overdue but not presented		6,000.00	23,406,360.64
Other Debentures assumed:			
In respect of purchase of lines at Streetsville:			
Amount assumed at date of purchase	$6,000.00		
Less: Retired by the Commission	3,214.12		
	$2,785.88		
Interest accrued thereon	69.84	$2,855.72	
Carried forward			$172,501,598.20

HYDRO-ELECTRIC POWER

Detailed Statement of Assets

POWER UNDER-

ASSETS

Brought forward		$184,642,710.12
Reserve Funds:		
(a) Invested in securities of the Dominion of Canada, par value $2,250,000.00	$2,240,040.84	
(b) Invested in securities of the Province of Ontario, par value $8,722,000.00 ($5,017,500.00 par value of these securities stand deposited temporarily with the Provincial Treasurer and $30,500.00 par value stand deposited with Canada Trust Company.)	8,627,267.20	
(c) Invested in securities of the Commission guaranteed by the Province of Ontario, par value $2,923,205.00	2,882,853.95	
Interest accrued thereon	184,903.45	
		13,935,065.44
Cash:		
In banks	$368,249.35	
In banks to pay bond interest due November 1, 1926, and interest coupons overdue but not presented	294,494.28	
In bank to pay Toronto Power Company bonds overdue but not presented	6,000.00	
Sinking funds on deposit with trustees for bond-holders	2,328.17	
In hands of employees as advances on account of expenses	112,926.34	
	$783,998.14	
Less: Funds of Hydro radial railways shown elsewhere in this balance sheet	143,548.05	
		640,450.09
Accounts Receivable:		
Due by municipalities and sundry customers in respect of construction work, supply sales, etc $206,180.70		
Less: Reserve for doubtful accounts 2,398.50	$203,782.20	
Due by municipalities and sundry customers in respect of power accounts $2,436,792.65		
Less: Reserve for doubtful accounts 224,062.97	2,212,729.68	
Sinking fund and interest accounts owing in respect of rural lines	6,818.18	
Due by town of Renfrew for water from Bonnechere storage system for power purposes	22,166.48	
Claim against Dominion Government in respect of income taxes paid for the thirteen months ending December 31, 1921, which should be recoverable	72,334.46	
		2,517,831.00
Balances due by municipalities in respect of the costs of power supplied to them, as provided to be paid under the Power Commission Act:		
Niagara system	$40,400.26	
Thunder Bay system	52,717.32	
Georgian Bay system	25,774.41	
St. Lawrence system	16,397.32	
Ottawa system (Nepean rural power district)	228.57	
		135,517.88
Carried forward		$201,871,574.53

COMMISSION OF ONTARIO

and Liabilities—Continued

TAKINGS—Continued

LIABILITIES

Brought forward			$172,501,598.20
In respect of purchase of original Muskoka Power development:			
Amount assumed at date of purchase.	$50,595.93		
Less: Retired by the Commission....	19,411.11		
	$31,184.82		
Interest accrued thereon.....	1,162.79		
		$32,347.61	
In respect of purchase of sundry rural lines:			
Amount assumed at date of purchase	$44,539.25		
Less: Retired by the Commission....	5,410.82		
	$39,128.43		
Interest accrued thereon.....	596.26		
		39,724.69	
			74,928.02
Outstanding share capital of the Electrical Development Company of Ontario, Limited			1,100.00
Accounts payable		$613,912.54	
Interest coupons due but not presented for payment		47,279.50	
			661,192.04
Central Ontario System:			
Current account			167,990.37
Insurance Department:			
Outstanding claims and awards		$662,257.66	
Surplus		41,472.76	
			703,730.42
Reserve for Staff Pensions			1,116,815.30
Balance due to municipalities in respect of amounts paid by them to October 31, 1926, in excess of the cost of power supplied to them as provided to be paid under the Power Commission Act:			
Niagara system		$763,288.78	
Thunder Bay system		1,167.97	
Georgian Bay system		61,970.31	
St. Lawrence system		33,124.31	
Rideau system		10,138.41	
			869,689.78
Reserves for Sinking Fund:			
Niagara system		$9,907,227.21	
Niagara rural lines		18,223.16	
Thunder Bay system		130,022.16	
Georgian Bay system		357,428.95	
Georgian Bay rural lines		404.00	
St. Lawrence system		74,089.47	
Ottawa system		2,080.50	
Rideau system		41,054.98	
Bonnechere storage system		8,120.87	
		$10,538,651.30	
Service buildings		66,279.19	
Office buildings		85,856.60	
			10,690,787.09
Reserves for Renewals:			
Niagara system		$8,449,877.16	
Niagara rural lines		1,775.41	
Thunder Bay system		381,701.43	
Georgian Bay system		675,764.89	
Georgian Bay rural lines		114.37	
St. Lawrence system		184,376.29	
Ottawa system		6,190.95	
Carried forward			$186,787,831.22

HYDRO-ELECTRIC POWER

Detailed Statement of Assets

POWER UNDER-

ASSETS

Brought forward			$201,871,574.53
Work in progress:			
Expenditure on account of various systems chargeable upon completion to:			
Capital construction		$12,659.97	
Operating and maintenance expenses		59,587.62	
			72,247.59
Insurance unexpired			34,796.01
Discount on debentures issued by the Commission—less amounts written off:			
On debenture issue of $3,200,000 maturing 1941		$106,770.81	
On debenture issue of $4,000,000 maturing 1939		75,200.40	
			181,971.21
Total, Power Undertakings			$202,160,589.34

RADIAL RAILWAY

Sandwich, Windsor and Amherstburg Railway:			
Road and equipment		$5,125,038.23	
Materials and supplies		104,784.57	
Accounts receivable—less reserve for doubtful accounts	$2,432.37		
Cash in banks:			
In the general bank acount of the Commission at Toronto	141,714.69		
In branch banks	5,399.28		
		149,546.34	
Insurance and expenses prepaid	$3,885.25		
Valuation and other expenses re purchase of plant assets of the railway and reissue of bonds—less 80% written off	3,559.08		
		7,444.33	
Due by certain municipalities in accordance with the apportionment by the Commission of the operating deficit for the year ending October 31, 1927, as provided under sections 9 and 10 of the Hydro Electric Railway Act		19,980.01	
			5,406,793.48
Carried forward			$207,567,382.82

COMMISSION OF ONTARIO

and Liabilities—Continued

TAKINGS—Continued

	LIABILITIES		
Brought forward			$186,787,831.22
Reserves for Renewals:—Continued			
Rideau system		$101,936.31	
Bonnechere storage system		2,732.25	
		$9,804,469.06	
Service buildings		235,470.01	
Office buildings		78,297.82	
			10,118,236.89
Reserves for Obsolescence and Contingencies:			
Niagara system		$5,295,646.85	
Niagara rural lines		473.00	
Thunder Bay system		100,824.23	
Georgian Bay system		345,450.38	
Georgian Bay rural lines		28.59	
St. Lawrence system		75,530.22	
Ottawa system		4,284.18	
Rideau system		69,556.43	
Bonnechere storage system		348.49	
			5,892,142.37
Balance at credit of interest account			3,806.62
Contingent Liabilities:			
In respect of contracts entered into for works under construction	$1,659,408.43		
Total, Power Undertakings			$202,802,017.10

UNDERTAKINGS

In respect of the Sandwich, Windsor and Amherstburg Railway:			
Debentures issued by the Commission and guaranteed by the Province of Ontario:			
Four and one-half per cent debentures, due 1960, issued in purchase of the railway	$2,039,000.00		
Four and one-half per cent debentures, due 1960, issued for the purpose of making extensions and betterments	61,000.00		
Six per cent debentures, due 1961, issued for the purpose of making extensions and betterments	900,000.00		
Five per cent debentures, due 1943, issued for the purpose of making extensions and betterments	966,205.00		
Five per cent debentures, due 1945, issued for the purpose of making extensions and betterments	750,000.00		
Five per cent debentures, due 1945, issued for the purpose of making extensions and betterments	100,000.00		
Five per cent debentures, due 1946, issued for the purpose of making extensions and betterments	350,000.00		
	$5,166,205.00		
Interest accrued thereon	52,438.13		
		$5,218,643.13	
Carried forward		$5,218,643.13	$202,802,017.10

HYDRO-ELECTRIC POWER

Detailed Statement of Assets

RADIAL RAILWAY

ASSETS

Brought forward			$207,567,382.82
Guelph Radial Railway:			
Road and equipment		$430,056.92	
Materials and supplies		7,980.69	
Accounts receivable	$148.09		
Cash in banks:			
In the general bank account of the Commission at Toronto	1,833.36		
At Guelph	929.45		
		2,910.90	
Insurance and expenses prepaid	$1,235.39		
Valuation and other expenses re purchase of plant assets by the Commission, less 70% written off	768.90		
		2,004.29	
Due by the City of Guelph:			
Operating deficit for the year ending October 31, 1927, as per operating account	$23,988.11		
Less: Instalments of principal and interest payable to the City of Guelph, May 1, and November 1, 1927, under the terms of the purchase agreement	11,700.00		
		12,288.11	
			455,240.91
Toronto and York Radial Railway:			
City of Toronto—Debentures held as collateral security for the repayment of the Hydro Radial debentures issued in the purchase of the Toronto and York Radial Railway as per agreement of transfer (January 6, 1927) of the railways to the City of Toronto		$2,375,000.00	
City of Toronto—Interest on $2,375,000.00 debentures issued by the Commission in respect to the purchase of the Toronto and York Radial Railway by the City		59,375.00	
			2,434,375.00
Port Credit to St. Catharines Radial Railway:			
Purchase of right-of-way and carrying charges (taxes) down to October 31, 1927		$71,639.04	
Construction materials purchased, less amount realized on sale thereof		117,510.09	
Surveying, engineering, administrative expenses and interest		241,852.58	
			431,001.71
Toronto to Port Credit Radial Railway:			
Purchase of right-of-way and carrying charges (taxes less rental revenue) down to October 31, 1927		$429,991.14	
Surveying, engineering, administrative expenses and interest		280,434.91	
			710,426.05
			$211,598,426.49

COMMISSION OF ONTARIO

and Liabilities—Continued

UNDERTAKINGS—Continued

LIABILITIES			
Brought forward		$5,218,643.13	$202,802,017.10
Accounts payable and accrued charges....	$7,314.75		
Provision for unredeemed tickets.....	10,400.00		
		17,714.75	
Premiums (less discount) on sale of debentures—less portion written off		66,706.27	
Reserve for renewal of road and equipment		103,729.33	
			5,406,793.48
Contingent Liabilities			
In respect of contracts entered into for works under construction—$5,982.34.			
In respect of the Guelph Radial Railway:			
City of Guelph—purchase price of the railway payable thereto, in half-yearly instalments, according to purchase agreement	$150,000.00		
Less Twelve instalments paid thereon	33,665.48		
		$116,334.52	
Debentures issued by the Commission and guaranteed by the Province of Ontario:			
Six per cent debentures, due 1931, issued for the purpose of making extensions and betterments		276,000.00	
Accounts payable and accrued charges....	$1,296.99		
Provision for unredeemed tickets.....	1,300.00		
		2,596.99	
Premiums on sale of debentures—less portion written off		7,706.55	
Reserve created by payment of instalments on the purchase price out of the revenue of the road and assessments against the City of Guelph		33,665.48	
Reserve for renewal of road and equipment		18,937.37	
			455,240.91
In respect of Toronto and York Radial Railway:			
Debentures issued by the Commission and guaranteed by the Province of Ontario			
Six per cent debentures due 1940 issued in purchase of the Metropolitan, Scarboro and Mimico Radial Railway division		$2,375,000.00	
Interest accrued thereon		59,375.00	
			2,434,375.00
In respect of the Port Credit to St. Catharines Radial Railway:			
Bank of Montreal—advances (Secured by hypothecation of $1,200,000 Hydro Radial debentures, being part of an issue of $11,360,363 guaranteed by Province of Ontario)			500,000.00
			$211,598,426.49

NIAGARA

Operating Account for the

COST OF OPERATION AS PROVIDED FOR UNDER SECTIONS 6c AND 23 OF THE ACT

Power purchased		$301,767.05
Cost of operating and maintaining generating plants, transformer stations and transmission lines, including the proportion of administrative expenses chargeable to the operation of the system		4,158,119.34
Interest on capital invested		7,872,776.45
Provision for renewals of generating plants, transformer stations and transmission lines		898,739.95
Provision for contingencies:		
By charges against municipalities	$1,168,156.66	
Provision against equipment employed in respect of contracts with sundry customers	540,577.08	
		1,708,733.74
Provision for sinking funds for repayment of the cash advances of the Province to the Commission for the retirement of the bonds issued and assumed by the Commission:		
By charges against municipalities	$1,170,297.08	
By charges against sundry customers	466,947.01	
		1,637,244.09
		$16,577,380.62

NIAGARA SYSTEM—

Operating Account for the

Power purchased from Commission	$308,809.74
Costs of operating and maintaining transmission lines and equipment	235,553.62
Interest on capital investment	92,675.93
Provision for renewals of lines and equipment	78,193.87
Provision for contingencies	39,096.93
Provision for sinking fund for repayment of cash advances	20,764.27
	$775,094.36

SYSTEM

Year Ending October 31, 1927

REVENUE FOR PERIOD

Collected from municipalities	$12,018,215.54	
Power sold to sundry customers	4,975,411.62	
		$16,993,627.16
Deduct:		
Amounts collected from certain municipalities in excess of the sums required to be paid by them for power supplied in the year	429,963.38	
Less:		
Amounts due by certain municipalities, being the difference between the sums paid and the cost of power supplied to them in the year	13,716.84	
		416,246.54
Revenue		$16,577,380.62
		$16,577,380.62

RURAL POWER DISTRICTS

Year ending October 31, 1927

Revenue collected from rural power districts		$904,574.85
Deduct:		
Surplus on operation of certain rural power districts	$134,675.59	
Less:		
Deficit on operation of certain rural power districts	5,195.10	
		129,480.49
		$775,094.36

Statement showing the amount to be paid by each Municipality as the Cost (under Secti Commission from each Municipality on account of such cost—and the amou ment (by annual adjustment) of the actual cost of pow

Municipality	Interim rates per horsepower collected by Commission during year		Share of capital cost of system on which interest and fixed charges are payable	Average horse-power supplied in year after correction for power factor	Cost of power purchased	Share of operating costs a		
	To Jan. 1 1927	To Oct. 31 1927				Operating, maintenance and administrative expenses	Interest	Renewa
	$ c.	$ c.	$ c.		$ c.	$ c.	$ c.	$
Acton	.....	35.00	149,026.83	496.0	231.93	3,911.14	7,479.27	1,192 4
Agincourt	40.00	42.00	31,538.30	95.2	44.52	1,615.14	1,581.71	249 0
Ailsa Craig	54.00	50.00	34,954.97	82.7	38.67	982.96	1,708.17	349 2
Alvinston	75.00	90.00	72,399.72	91.4	42.74	2,183.83	3,481.37	886 9
Amherstburg	45.00	44.00	142,674.03	414.8	193.96	4,354.96	7,080.09	1,218 4
Ancaster twp	27.00	30.00	57,433.19	236.4	110.54	1,849.16	2,932.10	366 4
Arkona	.....	80.00	28,936.57	39.7	18.56	1,311.45	1,373.89	338 9
Aylmer	44.00	40.00	124,032.49	383.2	179.18	3,259.31	6,193.36	1,045 1
Ayr	40.00	35.00	32,926.55	110.1	51.48	1,084.29	1,650.71	262 6
Baden	35.00	34.00	89,487.11	303.2	141.78	2,740.35	4,478.48	697 4
Barton twp	.....	30.00	118,850.09	492.4	230.25	5,636.08	6,093.95	746 8
Beachville	.....	34.00	75,892.18	260.9	122.00	2,583.53	3,777.20	586 6
Belle River	55.00	42.00	35,527.82	109.9	51.39	1,060.95	1,747.45	279 5
Blenheim	45.00	39.00	97,642.18	295.0	137.94	3,308.29	4,861.30	826 7
Blyth	75.00	65.00	34,884.58	58.5	27.35	884.77	1,696.99	397 7
Bolton	.....	55.00	50,325.92	108.2	50.59	969.28	2,453.29	522 9
Bothwell	50.00	45.00	66,337.73	179.8	84.07	2,294.85	3,282.72	606 4
Brampton	32.00	30.00	373,272.04	1,415.1	661.70	11,850.69	18,875.66	2,597 8
Brantford	.....	27.00	2,148,293.54	8,817.6	4,123.09	59,791.15	109,581.00	13,705 2
Brantford twp	26.00	27.00	76,349.55	313.6	146.64	2,112.77	3,911.58	486 9
Brigden	75.00	88.00	34,444.27	42.5	19.87	887.62	1,624.04	416 9
Brussels	65.00	58.00	51,231.23	103.4	48.35	1,276.89	2,511.05	547 1
Burford	.....	50.00	39,062.76	105.9	49.52	1,640.53	1,921.83	359 2
Burgessville	55.00	53.00	15,788.47	42.4	19.83	732.64	769.23	143 7
Caledonia	.....	29.00	58,122.23	224.0	104.74	1,556.58	2,953.67	404 9
Campbellville	75.00	70.00	4,841.49	17.1	8.00	736.68	245.95	36 7
Cayuga	60.00	58.00	36,681.05	61.8	28.90	837.67	1,785.79	421 1
Chatham	31.00	30.00	1,071,759.23	4,008.0	1,874.13	30,454.28	54,270.62	7,424 3
Chippawa	.....	25.00	61,995.43	278.3	130.13	1,999.56	3,200.52	367 4
Clifford	70.00	60.00	23,272.89	39.5	18.47	403.85	1,133.10	264 5
Clinton	40.00	39.00	117,365.10	338.0	158.05	2,943.51	5,825.49	1,036 6
Comber	48.00	45.00	56,332.45	145.8	68.16	1,817.40	2,779.59	530 6
Cottam	65.00	50.00	15,337.77	35.2	16.46	440.69	754.98	151 9
Courtright	95.00	80.00	20,948.63	31.0	14.50	693.71	1,014.16	247 2
Dashwood	62.00	55.00	28,198.42	62.5	29.22	640.94	1,382.80	291 0
Delaware	48.00	42.00	5,966.02	20.1	9.40	272.50	294.82	45 2
Dorchester	48.00	42.00	19,938.65	68.9	32.22	707.35	998.92	152 1
Drayton	64.00	60.00	42,514.85	80.9	37.83	1,000.10	2,074.87	464 8
Dresden	38.00	40.00	92,525.66	248.7	116.29	3,318.53	4,429.70	801 6
Drumbo	.....	47.00	21,332.54	57.7	26.98	828.97	1,057.93	198 2

SYSTEM *COST OF POWER*

23 of the Act) of Power supplied to it by the Commission—the amount received by the remaining to be credited or charged to each Municipality upon ascertain- supplied to it in the year ending October 31, 1927

fixed charges		Total	Revenue received in excess of cost of power sold to private companies	Total cost of power for year as provided to be paid under Section 23 of Act	Amounts paid to the Commission by each municipality	Amounts remaining to be credited or charged to each municipality upon ascertainment of the actual cost of power by annual adjustment	
Contingencies and obsolescence	Sinking fund					Credited	Charged
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
1,440.07	1,586.51	15,840.96	38.76	15,802.20	17,360.70	1,558.50	.....
275.14	335.27	4,100.98	7.44	4,093.54	3,964.3.	.....	129.19
269.59	370.80	3,719.91	6.46	3,713.45	4,198.21	484.76	.....
397.57	764.41	7,756.41	7.14	7,749.27	8,008.25	258.98	.....
1,275.19	1,510.04	15,632.78	32.41	15,600.37	18,325.62	2,725.25	.....
642.19	611.62	6,512.45	18.47	6,493.98	6,948.09	454.11	.....
162.83	299.49	3,504.91	3.10	3,501.81	3,177.30	.....	324.51
1,139.25	1,316.30	13,133.21	29.94	13,103.27	15,621.50	2,518.23	.....
319.42	350.38	3,718.94	8.60	3,710.34	3,948.18	237.84	.....
882.40	950.25	9,890.90	23.69	9,867.21	10,364.98	497.77	.....
1,331.81	1,268.97	15,307.74	38.48	15,269.26	14,770.50	.....	498.76
761.51	806.02	8,636.72	20.39	8,616.33	8,870.86	254.53	.....
327.13	369.96	3,836.83	8.59	3,828.24	4,862.33	1,034.09	.....
890.97	1,037.32	11,062.29	23.05	11,039.24	11,798.55	759.31	.....
217.41	369.25	3,593.74	4.57	3,589.17	3,902.48	313.31	.....
363.85	533.20	4,893.00	8.45	4,884.55	5,949.57	1,065.02	.....
566.21	704.68	7,539.47	14.05	7,525.42	8,245.35	719.93	.....
3,895.04	3,976.29	41,856.86	110.57	41,746.29	45,354.41	3,608.12	.....
23,899.53	22,915.11	234,015.00	689.00	233,326.00	238,075.26	4,749.26	.....
849.72	814.40	8,321.70	24.50	8,297.20	8,411.90	114.70	.....
190.74	358.17	3,496.53	3.32	3,493.21	3,677.67	184.46	.....
358.24	542.86	5,284.40	8.08	5,276.32	6,127.85	851.53	.....
332.86	411.83	4,715.79	8.27	4,707.52	5,293.30	585.78	.....
130.45	164.80	1,960.42	3.31	1,957.11	2,256.28	299.17	.....
617.12	619.82	6,256.92	17.50	6,239.42	6,495.49	256.07	.....
47.93	51.68	1,126.81	1.34	1,125.47	1,207.53	82.06	.....
233.10	388.41	3,695.28	4.83	3,690.45	3,621.90	.....	68.55
11,250.80	11,422.90	116,697.36	313.18	116,384.18	121,372.03	4,987.85	.....
725.54	662.57	7,086.26	21.75	7,064.51	6,957.67	.....	106.84
144.66	246.48	2,211.21	3.09	2,208.12	2,441.83	233.71	.....
1,015.80	1,246.99	12,226.40	26.41	12,199.99	12,853.09	653.10	.....
462.75	598.18	6,256.34	11.39	6,244.95	6,623.14	378.19	.....
116.95	161.76	1,642.13	2.75	1,639.38	1,843.64	204.26	.....
122.19	221.67	2,313.35	2.42	2,310.93	2,566.38	255.45	.....
206.09	298.97	2,849.02	4.88	2,844.14	3,520.09	675.95	.....
58.10	62.55	743.09	1.57	741.52	862.65	121.13	.....
197.38	211.10	2,298.98	5.38	2,293.60	2,968.80	675.20	.....
284.85	450.57	4,313.00	6.32	4,306.68	4,907.13	600.45	.....
769.47	948.30	10,384.15	19.43	10,364.72	9,844.21	.....	520.51
179.71	226.50	2,518.81	4.51	2,514.30	2,711.05	196.75	.....

NIAGARA

Statement showing the amount to be paid by each Municipality as the Cost (under Section Commission from each Municipality on account of such cost—and the amoun ment (by annual adjustment) of the actual cost of powe

Municipality	Interim rates per horsepower collected by Commission during year		Share of capital cost of system on which interest and fixed charges are payable	Average horse-power supplied in year after correction for power factor	Cost of power purchased	Share of operating costs an		
	To Jan. 1, 1927	To Oct. 31 1927				Operating, maintenance and administrative expenses	Interest	Renewals
	$ c.	$ c.	$ c.		$ c.	$ c.	$ c.	$
Dublin	65.00	55.00	18,971.41	43.1	20.15	705.81	931.99	192.
Dundas	.....	25.00	303,373.25	1,337.0	625.18	7,792.20	15,519.86	1,764.
Dunnville	.....	41.00	160,175.65	501.3	234.41	7,236.98	8,020.39	1,389.
Dutton	.....	40.00	50,092.10	170.1	79.54	2,084.77	2,514.33	390.
Elmira	.....	33.00	246,280.13	853.6	399.14	5,997.98	12,413.18	1,889.
Elora	37.00	36.00	108,126.58	341.9	159.87	2,840.42	5,407.06	902.
Embro	68.00	60.00	30,149.98	65.9	30.81	2,437.46	1,516.37	327.
Erieau	75.00	60.00	20,387.62	39.5	18.47	501.18	998.20	220.
Erie Beach	80.00	65.00	7,133.75	12.6	5.89	187.27	348.23	79.
Essex	45.00	40.00	79,745.61	248.2	116.06	1,879.45	3,972.84	644.
Etobicoke twp	.....	30.00	441,605.68	1,659.2	775.83	12,197.08	22,422.87	3,070.
Exeter	48.00	42.00	117,539.74	344.4	161.04	3,128.45	5,850.74	1,036.
Fergus	.....	37.00	124,430.68	396.8	185.54	3,349.43	6,231.50	1,031.
Fonthill	.....	35.00	20,741.49	77.8	36.38	929.69	1,059.14	153.
Ford City	38.00	34.00	761,033.16	2,831.3	1,323.91	29,695.77	38,471.96	5,119.
Forest	.....	55.00	89,423.27	212.9	99.55	2,708.72	4,395.55	876.
Galt	27.00	27.50	1,404,843.20	5,580.7	2,609.52	37,350.99	69,735.77	8,761.
Georgetown	38.00	36.00	216,206.83	673.0	314.69	5,324.86	10,773.51	1,827.
Glencoe	65.00	60.00	62,495.56	121.3	56.72	1,709.65	3,051.89	675.
Goderich	45.00	43.00	352,953.07	915.1	427.90	8,966.38	17,427.88	3,334.
Granton	55.00	50.00	24,885.05	62.1	29.04	715.18	1,224.55	241.
Guelph	.....	27.00	1,528,886.90	6,528.4	3,052.67	41,822.87	78,193.64	9,200.
Hagersville	32.00	31.00	221,144.41	794.2	371.37	5,448.00	11,162.65	1,661.
Hamilton	.....	25.00	7,565,579.13	32,196.9	15,055.23	185,597.18	387,497.33	46,033.
Harriston	45.00	44.00	90,419.98	241.4	112.88	2,688.44	4,473.49	840.
Harrow	.....	55.00	48,141.15	138.5	64.76	1,470.33	2,407.03	419.
Hensall	60.00	53.00	43,060.14	98.8	46.20	995.91	2,115.55	437.
Hespeler	.....	29.00	238,405.64	896.1	419.01	6,277.06	11,810.42	1,599.
Highgate	48.00	46.00	38,535.72	105.9	49.52	1,247.52	1,914.26	349.
Humberstone	.....	28.00	64,302.00	268.4	125.50	2,180.81	3,306.24	421.
Ingersoll	.....	29.00	459,121.31	1,862.9	871.09	14,951.03	23,328.36	2,949.
Jarvis	40.00	38.00	51,347.76	147.5	68.97	1,098.46	2,563.86	462.
Kingsville	48.00	44.00	121,997.17	352.3	164.73	3,487.51	6,049.24	1,045.
Kitchener	.....	27.00	3,202,688.67	12,838.0	6,003.02	81,072.30	163,119.92	20,901.
Lambeth	54.00	45.00	26,607.32	75.9	35.49	878.05	1,306.82	233.
La Salle	.....	40.00	38,373.04	122.9	57.47	1,267.90	1,925.35	302.
Leamington	48.00	42.00	192,735.98	607.4	284.02	4,897.18	9,694.02	1,562.
Listowel	38.00	37.00	186,913.02	594.0	277.75	5,913.66	9,329.17	1,524.
London	.....	26.00	5,337,786.19	22,434.4	10,490.28	136,170.45	272,522.48	32,702.
London Ry.Com.	.....	.....	349,157.25	1,194.7	558.64	10,484.83	17,488.19	2,704.

SYSTEM—Continued *COST OF POWER*

23 of the Act) of Power supplied to it by the Commission—the amount received by the remaining to be credited or charged to each Municipality upon ascertain-supplied to it in the year ending October 31, 1927

fixed charges		Total	Revenue received in excess of cost of power sold to private companies	Total cost of power for year as provided to be paid under Section 23 of Act	Amounts paid to the Commission by each municipality	Amounts remaining to be credited or charged to each municipality upon ascertainment of the actual cost of power by annual adjustment	
Contingencies and obsolescence	Sinking fund					Credited	Charged
$ c.	$ c	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
150.04	201.19	2,201.44	3.37	2,198.07	2,436.60	238.53	.....
3,517.31	3,241.06	32,459.75	104.47	32,355.28	33,881.92	1,526.64	.....
1,402.95	1,704.10	19,988.68	39.17	19,949.51	20,555.29	605.78	.....
493.59	532.83	6,095.96	13.29	6,082.67	6,804.02	721.35	.....
2,450.49	2,623.11	25,773.67	66.70	25,706.97	28,169.86	2,462.89	.....
1,007.62	1,150.47	11,468.14	26.72	11,441.42	12,349.44	908.02	.....
224.78	329.26	4,865.83	5.15	4,860.68	4,031.13	.....	829.55
138.22	215.91	2,092.35	3.09	2,089.26	2,450.37	361.11	.....
46.07	75.50	742.70	.98	741.72	833.01	91.29	.....
746.88	844.41	8,204.53	19.39	8,185.14	10,132.13	1,946.99	.....
4,648.67	4,703.80	47,818.35	129.65	47,688.70	49,777.25	2,088.55	.....
1,033.84	1,249.07	12,459.14	26.91	12,432.23	14,786.75	2,354.52	.....
1,160.46	1,324.06	13,282.75	31.01	13,251.74	14,683.42	1,431.68	.....
209.23	221.11	2,609.50	6.08	2,603.42	2,723.26	119.84	.....
7,903.81	8,061.87	90,576.44	221.23	90,355.21	98,287.11	7,931.90	.....
708.01	946.39	9,734.87	16.64	9,718.23	11,708.54	1,990.31	.....
15,131.72	14,605.75	148,195.12	436.07	147,759.05	158,909.96	11,150.91	.....
1,971.54	2,300.07	22,512.07	52.59	22,459.48	24,445.74	1,986.26	.....
427.97	662.24	6,584.06	9.48	6,574.58	7,385.08	810.50	.....
2,834.24	3,746.72	36,737.46	71.50	36,665.96	38,523.17	1,857.21	.....
195.41	263.69	2,669.47	4.85	2,664.62	3,138.20	473.58	.....
17,421.00	16,326.25	166,016.78	510.12	165,506.66	176,267.00	10,760.34	.....
2,232.74	2,356.30	23,233.02	62.06	23,170.96	24,700.93	1,529.97	.....
86,016.10	80,798.49	800,997.71	2,515.83	798,481.88	815,871.42	17,389.54	.....
754.48	960.76	9,830.29	18.86	9,811.43	10,661.38	849.95	.....
425.61	513.23	5,300.71	10.82	5,289.89	7,618.84	2,328.95	.....
321.63	456.69	4,373.29	7.72	4,365.57	5,356.74	991.17	.....
2,466.62	2,480.53	25,053.16	70.02	24,983.14	27,514.18	2,531.04	.....
328.42	409.40	4,298.55	8.27	4,290.28	4,908.13	617.85	.....
723.24	686.43	7,443.86	20.97	7,422.89	7,515.39	92.50	.....
5,017.45	4,885.96	52,003.10	145.57	51,857.53	55,725.42	3,867.89	.....
440.36	545.83	5,180.30	11.53	5,168.77	5,658.04	489.27	.....
1,094.49	1,289.95	13,131.45	27.53	13,103.92	15,746.39	2,642.47	.....
35,197.18	34,172.00	340,466.11	1,003.15	339,462.96	347,550.12	8,087.16	.....
230.76	279.10	2,963.99	5.93	2,958.06	3,549.14	591.08	.....
362.40	406.18	4,321.61	9.60	4,312.01	4,914.62	602.61	.....
1,798.32	2,055.62	20,291.90	47.46	20,244.44	26,081.85	5,837.41	.....
1,760.80	1,982.97	20,789.01	46.41	20,742.60	22,085.14	1,342.54	.....
60,236.62	56,947.50	569,070.25	1,753.00	567,317.25	583,294.28	15,977.03	.....
3,528.99	3,713.57	38,478.81	93.35	38,385.46	40,749.67	2,364.21	.....

NIAGARA

Statement showing the amount to be paid by each Municipality as the Cost (under Section Commission from each Municipality on account of such cost—and the amount ment (by annual adjustment) of the actual cost of power

Municipality	Interim rates per horsepower collected by Commission during year		Share of capital cost of system on which interest and fixed charges are payable	Average horse-power supplied in year after correction for power factor	Cost of power purchased	Share of operating costs and		
	To Jan. 1 1927	To Oct. 31 1927				Operating, maintenance and administrative expenses	Interest	Renewals
	$ c.	$ c.	$ c.		$ c.	$ c.	$ c.	$ c.
London twp....	40.76	40.00	45,773.71	146.6	68.55	1,452.73	2,304.55	377.04
Louth twp.....	.....	25.16	5,379.29	24.3	11.36	144.65	278.12	30.49
Lucan.....	40.00	38.00	48,173.45	160.0	74.81	1,549.39	2,404.51	383.44
Lynden.....	43.00	40.00	45,300.09	137.3	64.20	1,323.23	2,255.60	393.35
Markham.....	60.00	58.00	49,570.83	119.1	55.69	2,274.02	2,485.23	372.59
Merlin.....	50.00	47.00	47,239.45	121.4	56.77	1,525.14	2,322.80	440.93
Merritton.....	.....	22.00	155,756.86	790.0	369.40	4,404.77	8,093.36	696.11
Milton.....	.....	32.00	263,034.30	925.9	432.95	8,310.73	13,237.76	1,993.06
Milverton.....	.....	35.00	154,535.83	517.7	242.08	4,662.81	7,702.20	1,190.48
Mimico.....	.....	27.00	353,215.76	1,457.8	681.66	8,881.24	18,057.63	2,180.01
Mitchell.....	35.00	34.00	104,589.13	359.3	168.01	2,984.07	5,248.76	799.29
Moorefield.....	.....	70.00	21,013.38	38.8	18.14	576.75	1,023.42	232.25
Mount Brydges.	54.00	47.00	17,571.92	51.7	24.17	723.46	863.97	150.98
Newbury.....	58.00	55.00	14,100.47	31.3	14.64	428.29	692.67	143.94
New Hamburg..	36.00	35.00	131,285.31	423.0	197.79	4,101.51	6,502.44	1,054.64
New Toronto...	30.00	29.00	1,110,462.28	4,289.5	2,005.76	29,400.35	56,362.30	7,467.16
Niagara Falls...	.....	19.00	1,417,173.82	7,809.6	3,651.76	33,884.72	74,308.24	5,418.13
Niagara-on-Lake	26.00	30.00	67,982.97	313.3	146.49	3,628.55	3,509.26	387.07
Norwich.....	.....	36.00	72,037.53	252.8	118.21	2,830.60	3,544.07	528.84
Oil Springs.....	36.00	40.00	90,918.66	245.3	114.70	2,397.76	4,508.21	832.77
Otterville.....	50.00	45.00	26,294.59	78.6	36.75	1,085.00	1,293.31	222.88
Palmerston.....	42.00	40.00	125,190.20	376.7	176.14	4,069.58	6,252.62	1,072.57
Paris.....	.....	28.00	290,721.85	1,165.5	544.99	8,866.82	14,783.20	1,912.98
Parkhill.....	70.00	65.00	64,132.30	113.7	53.17	1,423.70	3,120.22	721.79
Petrolia.....	38.00	40.00	305,700.46	854.1	399.38	8,805.52	15,094.62	2,710.61
Plattsville.....	75.00	70.00	23,490.30	41.3	19.31	654.98	1,136.51	265.56
Point Edward...	.....	40.00	139,953.48	461.7	215.89	5,931.84	7,029.77	1,099.85
Port Colborne...	.....	28.00	254,165.43	1,060.9	496.07	8,472.84	13,028.32	1,666.62
Port Credit.....	.....	32.00	89,754.95	331.0	154.77	3,232.73	4,560.85	650.04
Port Dalhousie..	28.00	30.00	74,761.51	311.6	145.70	2,740.19	3,821.08	477.71
Port Dover.....	45.00	43.00	77,631.32	204.6	95.67	2,654.05	3,758.89	704.49
Port Rowan....	.....	66.98	36,598.75	39.6	18.52	1,167.73	1,635.73	425.17
Port Stanley....	.....	45.00	91,589.16	257.5	120.42	2,829.46	4,428.02	795.26
Preston.....	.....	27.00	682,634.01	2,760.5	1,290.80	18,268.97	33,922.95	4,152.67
Princeton.....	75.00	65.00	18,283.35	36.1	16.88	561.07	890.84	198.38
Queenston.....	27.00	29.00	20,121.35	85.1	39.79	588.79	1,030.04	129.37
Richmond Hill..	40.00	42.00	55,101.84	175.8	82.20	2,449.98	2,775.02	412.87
Ridgetown.....	.....	38.00	108,710.92	337.7	157.93	3,371.02	5,429.94	901.70
Riverside.....	42.00	36.00	293,771.71	974.3	455.58	6,279.43	14,757.84	2,241.84
Rockwood.....	55.00	53.00	25,331.27	61.7	28.85	606.66	1,243.27	250.12

SYSTEM—Continued *COST OF POWER*

23 of the Act) of Power supplied to it by the Commission—the amount received by the remaining to be credited or charged to each Municipality upon ascertain- supplied to it in the year ending October 31, 1927

fixed charges		Total	Revenue received in excess of cost of power sold to private companies	Total cost of power for year as provided to be paid under Section 23 of Act	Amounts paid to the Commission by each municipality	Amounts remaining to be credited or charged to each municipality upon ascertainment of the actual cost of power by annual adjustment	
Contingencies and obsolescence	Sinking fund					Credited	Charged
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
433.10	486.79	5,122.76	11.46	5,111.30	5,883.75	772.45	.....
62.95	57.38	584.95	1.90	583.05	578.61	.....	4.44
463.65	511.59	5,387.39	12.50	5,374.89	6,137.73	762.84	.....
405.41	481.79	4,923.58	10.73	4,912.85	5,566.54	653.69	.....
367.16	462.13	6,016.82	9.31	6,007.51	6,948.61	941.10	.....
383.60	497.66	5,226.90	9.49	5,217.41	5,757.73	540.32	.....
1,955.64	1,658.27	17,177.55	61.73	17,115.82	17,380.03	264.21	.....
2,599.66	2,807.75	29,381.91	72.35	29,309.56	29,629.67	320.11	.....
1,504.71	1,631.15	16,933.43	40.45	16,892.98	18,118.45	1,225.47	.....
3,913.48	3,769.61	37,483.63	113.91	37,369.72	39,359.23	1,989.51	.....
1,029.07	1,113.16	11,342.36	28.08	11,314.28	12,275.51	961.23	.....
138.03	222.66	2,211.25	3.03	2,208.22	2,713.41	505.19	.....
156.23	184.32	2,103.13	4.04	2,099.09	2,487.57	388.48	.....
106.54	149.54	1,535.62	2.45	1,533.17	1,734.46	201.29	.....
1,243.15	1,382.83	14,482.36	33.05	14,449.31	14,871.71	422.40	.....
11,871.09	11,830.81	118,937.47	335.18	118,602.29	125,084.87	6,482.58	.....
18,942.02	15,148.49	151,353.36	610.22	150,743.14	148,381.57	.....	2,361.57
788.38	726.85	9,186.60	24.48	9,162.12	9,211.21	49.09	.....
713.38	753.34	8,488.44	19.75	8,468.69	9,101.70	633.01	.....
791.85	965.96	9,611.25	19.17	9,592.08	9,621.54	29.46	.....
233.78	275.26	3,146.98	6.14	3,140.84	3,615.58	474.74	.....
1,134.02	1,331.73	14,036.66	29.43	14,007.23	15,200.91	1,193.68	.....
3,178.27	3,100.11	32,386.37	91.07	32,295.30	32,720.49	425.19	.....
410.81	678.96	6,408.65	8.88	6,399.77	7,489.15	1,089.38	.....
2,701.92	3,230.68	32,942.73	66.74	32,875.99	35,140.10	2,264.11	.....
150.98	248.69	2,476.03	3.23	2,472.80	2,932.32	459.52	.....
1,373.70	1,489.87	17,140.92	36.08	17,104.84	18,468.80	1,363.96	.....
2,858.71	2,713.25	29,235.81	82.90	29,152.91	29,704.69	551.78	.....
936.73	959.89	10,495.01	25.86	10,469.15	10,591.15	122.00	.....
821.59	796.68	8,802.95	24.35	8,778.60	9,347.96	569.36	.....
632.76	803.02	8,648.88	15.99	8,632.89	8,868.23	235.34	.....
178.52	358.17	3,783.84	3.09	3,780.75	2,649.94	.....	1,130.81
782.91	949.46	9,905.53	20.12	9,885.41	11,587.47	1,702.06	.....
7,454.73	7,097.58	72,187.70	215.70	71,972.00	74,656.88	2,684.88	.....
124.79	193.69	1,985.65	2.82	1,982.83	2,406.81	423.98	.....
224.37	214.45	2,226.81	6.65	2,220.16	2,439.56	219.40	.....
504.57	585.89	6,810.53	13.74	6,796.79	7,314.76	517.97	.....
1,009.20	1,156.30	12,026.09	26.39	11,999.70	12,834.32	834.62	.....
2,853.85	3,111.37	29,699.91	76.13	29,623.78	36,017.50	6,393.72	.....
197.72	268.84	2,595.46	4.82	2,590.64	3,292.21	701.57	.....

NIAGARA

Statement showing the amount to be paid by each Municipality as the Cost (under Section Commission from each Municipality on account of such cost—and the amount ment (by annual adjustment) of the actual cost of power

Municipality	Interim rates per horsepower collected by Commission during year		Share of capital cost of system on which interest and fixed charges are payable	Average horse-power supplied in year after correction for power factor	Cost of power purchased	Share of operating costs and		
	To Jan. 1 1927	To Oct. 31 1927				Operating, maintenance and administrative expenses	Interest	Renewals
	$ c.	$ c.	$ c.		$ c.	$ c.	$ c.	$ c.
Rodney	48.00	46.00	34,068.93	98.8	46.20	1,477.71	1,695.10	301.65
St. Catharines	.....	21.00	1,387,426.53	6,960.2	3,254.57	37,478.78	72,160.17	6,432.89
St. Clair Beach	50.00	42.00	19,004.75	56.7	26.51	459.10	945.80	159.09
St. George	.....	46.00	35,555.95	95.2	44.51	1,193.42	1,759.39	333.38
St. Jacobs	.....	35.00	43,271.58	147.9	69.16	1,317.88	2,182.45	336.42
St. Marys	.....	35.00	337,211.39	1,196.8	559.62	11,862.70	17,041.88	2,459.09
St. Thomas	30.00	28.00	1,102,550.53	4,524.9	2,115.83	32,156.06	56,120.49	6,948.87
Sandwich	35.00	32.00	832,926.18	2,896.6	1,354.44	18,686.04	42,082.42	6,053.07
Sarnia	38.00	36.00	1,593,948.37	5,114.9	2,391.72	40,047.79	79,894.70	12,836.97
Scarboro twp	34.00	36.00	405,390.10	1,561.5	730.15	21,389.14	20,661.50	2,408.77
Seaforth	38.00	36.00	138,536.67	442.5	206.91	3,761.02	6,889.23	1,130.30
Simcoe	.....	31.00	228,163.90	804.9	376.37	7,953.54	11,519.96	1,731.95
Springfield	66.00	50.00	37,326.42	87.1	40.73	831.44	1,839.26	375.18
Stamford twp	.....	21.00	198,561.78	1,095.3	512.16	5,517.24	10,447.31	764.83
Stouffville	.....	60.00	47,118.06	97.6	45.64	1,302.84	2,335.73	485.32
Stratford	.....	30.00	1,539,721.86	5,966.7	2,790.03	43,543.53	78,136.25	10,316.34
Strathroy	37.00	34.00	213,439.37	718.8	336.11	5,405.99	10,718.85	1,686.91
Streetsville	.....	.....	117,348.32	382.1	178.68	3,731.13	5,846.34	943.56
Sutton	65.00	60.00	40,650.95	99.7	46.62	2,898.84	2,011.16	375.16
Tavistock	40.00	38.00	125,457.14	405.7	189.70	3,520.23	6,289.64	1,012.92
Tecumseh	45.00	39.00	73,945.83	226.0	105.68	1,669.61	3,691.72	607.05
Thamesford	47.00	45.00	44,599.29	115.1	53.82	1,342.72	1,945.03	344.98
Thamesville	48.00	42.00	50,592.13	154.8	72.38	1,737.31	2,528.14	424.72
Thedford	80.00	83.00	29,845.34	46.8	21.88	955.35	1,440.24	344.66
Thorndale	70.00	65.00	22,844.19	49.2	23.01	930.34	1,108.51	237.06
Thorold	23.00	24.00	184,711.62	883.0	412.89	5,402.59	9,563.77	944.36
Tilbury	40.00	38.00	123,477.19	395.9	185.12	4,637.30	6,188.40	997.56
Tillsonburg	36.00	34.00	202,173.14	700.2	327.41	7,607.14	9,984.65	1,505.18
Toronto	.....	26.10	47,004,723.88	186,526.1	87,219.20	1,064,144.36	2,394,217.73	266,429.97
Toronto twp	.....	33.00	217,038.31	817.1	382.07	8,332.70	11,029.01	1,528.27
Walkerville	33.00	30.00	1,270,984.94	4,731.2	2,212.30	29,239.74	63,782.93	8,538.21
Wallaceburg	.....	35.00	728,726.59	2,431.4	1,136.92	23,636.26	36,566.95	5,631.80
Wardsville	80.00	74.00	11,791.56	20.9	9.77	442.73	574.40	131.75
Waterdown	40.00	35.00	41,286.40	155.7	72.80	1,121.31	2,075.75	294.45
Waterford	34.00	33.00	85,228.16	292.5	136.77	3,316.98	4,242.03	648.33
Waterloo	.....	28.00	660,333.59	2,629.7	1,229.64	16,943.05	33,608.18	4,346.00
Watford	60.00	57.00	74,707.44	162.7	76.08	2,319.65	3,660.95	765.48
Welland	.....	23.00	654,026.16	3,278.5	1,533.02	18,808.65	34,023.30	3,186.78
Wellesley	.....	45.00	47,555.88	119.8	56.02	1,418.75	2,337.15	458.61
West Lorne	.....	40.00	95,485.82	309.0	144.49	3,834.85	4,781.70	777.44

SYSTEM—Continued *COST OF POWER*

23 of the Act) of Power supplied to it by the Commission—the amount received by the remaining to be credited or charged to each Municipality upon ascertain-supplied to it in the year ending October 31, 1927

fixed charges		Total	Revenue received in excess of cost of power sold to private companies	Total cost of power for year as provided to be paid under Section 23 of Act	Amounts paid to the Commission by each municipality	Amounts remaining to be credited or charged to each municipality upon ascertainment of the actual cost of power by annual adjustment	
Contingencies and obsolescence	Sinking fund					Credited	Charged
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
298.14	361.85	4,180.65	7.72	4,172.93	4,575.55	402.62	.....
17,262.28	14,820.45	151,409.14	543.86	150,865.28	146,163.60	.....	4,701.68
171.37	201.17	1,963.04	4.43	1,958.61	2,467.13	508.52	.....
297.51	377.57	4,005.78	7.44	3,998.34	4,380.32	381.98	.....
432.14	460.80	4,798.85	11.56	4,787.29	5,175.30	388.01	.....
3,451.78	3,605.41	38,980.48	93.52	38,886.96	41,888.79	3,001.83	.....
12,267.74	11,752.22	121,361.21	353.57	121,007.64	128,311.61	7,303.97	.....
8,318.83	8,820.55	85,315.35	226.34	85,089.01	94,222.43	9,133.42	.....
15,310.06	16,963.43	167,444.67	399.67	167,045.00	186,008.46	18,963.46	.....
4,210.24	4,320.60	53,720.40	122.01	53,598.39	55,636.42	2,038.03	.....
1,291.07	1,473.37	14,751.90	34.58	14,717.32	16,106.51	1,389.19	.....
2,278.81	2,429.36	26,289.99	62.89	26,227.10	24,950.55	.....	1,276.55
283.54	395.70	3,765.85	6.81	3,759.04	4,522.64	763.60	.....
2,655.71	2,128.06	22,025.31	85.59	21,939.72	23,000.39	1,060.67	.....
331.74	505.05	5,006.32	7.63	4,998.69	5,855.50	856.81	.....
16,561.14	16,409.71	167,757.00	466.23	167,290.77	178,999.75	11,708.98	.....
2,038.11	2,273.26	22,459.23	56.17	22,403.06	24,107.17	1,704.11	.....
1,125.98	1,243.68	13,069.37	29.85	13,039.52	11,867.83	.....	1,171.69
313.05	431.27	6,076.10	7.79	6,068.31	6,045.41	.....	22.90
1,200.12	1,334.42	13,547.03	31.70	13,515.33	15,560.62	2,045.29	.....
677.82	782.82	7,534.70	17.66	7,517.04	9,007.30	1,490.26	.....
343.64	416.57	4,446.76	8.99	4,437.77	5,224.57	786.80	.....
468.70	538.03	5,769.28	12.10	5,757.18	6,668.75	911.57	.....
182.56	314.71	3,259.40	3.66	3,255.74	3,856.28	600.54	.....
163.52	240.95	2,703.39	3.84	2,699.55	3,229.00	529.45	.....
2,241.26	1,970.21	20,535.08	69.00	20,466.08	21,043.65	577.57	.....
1,178.31	1,313.77	14,500.46	30.94	14,469.52	15,170.50	700.98	.....
1,953.28	2,114.94	23,492.60	54.71	23,437.89	24,064.29	626.40	.....
499,030.27	501,152.39	4,812,193.92	14,574.96	4,797,618.96	4,868,331.17	70,712.21	.....
2,297.63	2,315.94	25,885.62	63.85	25,821.77	26,963.97	1,142.20	.....
13,202.21	13,460.42	130,435.81	369.69	130,066.12	144,396.49	14,330.37	.....
7,084.46	7,721.24	81,777.63	189.99	81,587.64	85,100.04	3,512.40	.....
76.95	124.88	1,360.48	1.63	1,358.85	1,571.85	213.00	.....
431.26	439.92	4,435.49	12.17	4,423.32	5,594.63	1,171.31	.....
845.29	896.13	10,085.53	22.86	10,062.67	9,709.27	.....	353.40
7,222.48	7,045.01	70,394.36	205.48	70,188.88	73,631.57	3,442.69	.....
559.54	790.30	8,172.00	12.71	8,159.29	9,353.95	1,194.66	.....
8,183.10	7,001.04	72,735.89	256.18	72,479.71	75,406.22	2,926.51	.....
379.95	503.90	5,154.38	9.36	5,145.02	5,392.84	247.82	.....
904.76	1,015.19	11,458.43	24.14	11,434.29	12,358.26	923.97	.....

NIAGARA

Statement showing the amount to be paid by each Municipality as the Cost (under Sectio
Commission from each Municipality on account of such cost—and the amoun
ment (by annual adjustment) of the actual cost of powe

Municipality	Interim rates per horsepower collected by Commission during year		Share of capital cost of system on which interest and fixed charges are payable	Average horse-power supplied in year after correction for power factor	Cost of power purchased	Share of operating costs an		
	To Jan. 1 1927	To Oct. 31 1927				Operating, maintenance and administrative expenses	Interest	Renewals
	$ c.	$ c.	$ c.		$ c.	$ c.	$ c.	$
Weston	.....	28.00	569,167.47	2,272.0	1,062.38	14,173.57	28,956.73	3,676.1
Wheatley	60.00	50.00	39,650.39	93.9	43.91	835.80	1,962.58	389.4
Windsor	30.00	29.00	5,864,946.13	21,927.1	10,253.06	131,731.56	295,665.37	39,108.3
Woodbridge	.....	36.00	53,825.30	171.3	80.10	2,116.92	2,678.94	440.9
Woodstock	28.00	27.00	892,856.19	3,847.8	1,799.22	25,093.94	45,738.36	5,295.7
Wyoming	60.00	54.00	23,316.20	48.2	22.54	589.00	1,139.33	245.4
York East twp.	.....	35.00	672,682.63	2,613.0	1,221.83	37,533.05	34,396.06	3,944.7
York North twp.	.....	35.00	181,735.26	680.2	318.06	7,052.08	9,233.42	1,124.9
Zurich	68.00	65.00	49,758.08	94.1	44.00	1,085.90	2,425.34	547.(
Sandwich, Windsor and Amherstburg Railway			764,409.43	2,762.4	1,291.69	17,240.26	38,652.47	5,314.2
Toronto and York Railway			214,802.26	716.8	335.17	8,458.37	10,539.76	1,551.5
Toronto Transportation Comm.			691,023.45	2,288.0	1,069.86	29,321.66	34,967.57	5,054.3
RURAL POWER DISTRICTS								
Amherstburg—Anderdon, Malden, Colchester N., and Colchester S. twps			114,549.37	334.0	156.18	2,816.16	5,694.14	976.1
Aylmer—Dorchester S., Malahide, Yarmouth, Bayham and Dorchester N. twps			28,431.08	84.8	39.65	1,064.11	1,421.47	246.7
Ayr—Dumfries N. and Blenheim twps			2,279.78	7.4	3.46	62.66	115.01	18.(
Baden—Wilmot, Wellesley, Waterloo and Blenheim twps.			25,287.14	84.7	39.60	825.26	1,270.27	199.(
Barton—Barton, Glandford and Ancaster twps			10,109.32	40.1	18.75	555.02	516.74	67.2
Beamsville—Grimsby N., Gainsborough, Clinton and Louth twps			111,080.30	411.6	192.46	3,339.41	5,627.64	815.9
Belle River—Maidstone and Rochester twps			43,174.78	135.4	63.31	1,265.05	2,119.15	335.9
Blenheim—Raleigh and Harwich twps			6,818.38	20.6	9.63	244.65	340.98	57.7
Bolton—Albion twp			2,551.37	5.6	2.62	47.61	124.51	26.2
Bond Lake—King, Vaughan, Markham and Whitchurch twps			76,279.54	256.0	119.71	3,649.79	3,847.40	541.4
Bothwell—Ekfrid, Zone, Oxford, Aldborough and Mosa twps.			5,165.72	11.9	5.56	172.68	254.99	51.4
Brampton—Chinguacousy and Toronto twps			2,769.67	10.5	4.91	132.73	140.66	19.4
Brant—Brantford, Blenheim and Dumfries S. twps			50,142.47	187.6	87.72	1,753.07	2,544.38	356.(

SYSTEM—Continued *COST OF POWER*

23 of the Act) of Power supplied to it by the Commission—the amount received by the remaining to be credited or charged to each Municipality upon ascertain- supplied to it in the year ending October 31, 1927

fixed charges		Total	Revenue received in excess of cost of power sold to private companies	Total cost of power for year as provided to be paid under Section 23 of Act	Amounts paid to the Commission by each municipality	Amounts remaining to be credited or charged to each municipality upon ascertainment of the actual cost of power by annual adjustment	
Contingencies and obsolescence	Sinking fund					Credited	Charged
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
6,141.24	6,070.56	60,080.64	177.53	59,903.11	63,615.78	3,712.67	.....
304.47	421.55	3,957.72	7.34	3,950.38	4,855.89	905.51	.....
61,108.64	62,058.60	599,925.60	1,713.36	598,212.24	640,001.86	41,789.62	.....
506.13	572.69	6,395.75	13.39	6,382.36	6,166.47	.....	215.89
10,227.59	9,533.30	97,688.20	300.66	97,387.54	104,528.30	7,140.76	.....
167.29	247.21	2,410.78	3.77	2,407.01	2,650.95	243.94	.....
7,034.36	7,169.60	91,299.61	204.18	91,095.43	91,456.43	361.00	.....
1,857.68	1,930.67	21,516.88	53.15	21,463.73	23,808.41	2,344.68	.....
329.88	527.04	4,959.83	7.35	4,952.48	6,176.07	1,223.59	.....
7,782.60	8,095.80	78,377.06	215.85	78,161.21	85,410.21	7,249.00	.....
2,029.69	2,285.08	25,199.64	56.01	25,143.63	27,239.08	2,095.45	.....
6,486.55	7,350.15	84,250.16	178.78	84,071.38	87,361.99	3,290.61	.....
1,025.61	1,212.39	11,880.67	26.10	11,854.57	11,854.57	.....	.....
257.70	302.06	3,331.75	6.63	3,325.12	3,325.12	.....	.....
21.64	24.24	245.66	0.58	245.08	245.08	.....	.....
247.72	268.36	2,850.24	6.62	2,843.62	2,843.62	.....	.....
110.61	107.88	1,376.27	3.13	1,373.14	1,373.14	.....	.....
1,129.69	1,182.14	12,287.26	32.17	12,255.09	12,255.09	.....	.....
401.54	449.53	4,634.53	10.58	4,623.95	4,623.95	.....	.....
62.22	72.44	787.63	1.61	786.02	786.02	.....	.....
18.57	27.04	246.61	0.44	246.17	246.17	.....	.....
723.18	811.48	9,693.39	20.00	9,673.39	9,673.39	.....	.....
39.42	54.80	579.26	0.93	578.33	578.33	.....	.....
28.90	29.50	355.97	0.82	355.15	355.15	.....	.....
526.77	532.79	5,800.79	14.66	5,786.13	5,786.13	.....	.....

NIAGARA

Statement showing the amount to be paid by each Municipality as the Cost (under Sectior Commission from each Municipality on account of such cost—and the amoun ment (by annual adjustment) of the actual cost of powe

Rural power district	Share of capital cost of system on which interest and fixed charges are payable	Average horse-power supplied in year after correction for power factor	Cost of power purchased	Share of operating costs an		
				Operating, maintenance and administrative expenses	Interest	Renewals
	$ c.		$ c.	$ c.	$ c.	$ c
Brigden—Moore and Sombra twps.	5,511.08	6.8	3.18	197.53	262.11	66.5
Burford—Burford and Oakland twps.	13,205.35	35.8	16.74	630.79	654.92	121.4
Caledonia—Glandford and Oneida twps.	4,518.51	16.6	7.77	178.62	230.04	33.0
Chatham—Dover, Chatham, Raleigh and Harwich twps.	31,125.02	113.7	53.17	894.64	1,572.44	221.4
Chippawa—Willoughby and Bertie twps.	19,321.71	84.5	39.51	610.29	990.07	119.1
Delaware—Delaware, Westminster, Caradoc, Ekfrid, Lobo and London twps.	28,747.30	89.0	41.62	1,298.83	1,418.89	237.3
Dorchester—London, Nissouri W., Nissouri E., Oxford N., Dorchester N., Dorchester S. Westminster and Yarmouth twps.	57,328.78	203.7	95.25	2,703.24	2,879.21	425.6
Drumbo—Blenheim, Burford and Blandford twps.	13,389.41	29.1	13.61	450.35	655.54	139.6
Dundas—Flamboro W., Beverley, Ancaster and Flamboro E. twps.	60,116.25	250.9	117.32	1,437.28	3,085.53	378.8
Dutton—Dunwich twp.	3,062.64	10.4	4.86	126.12	154.84	23.9
Elmira—Woolwich twp.	5,926.31	19.5	9.12	141.07	299.60	47.6
Elora—Pilkington, Nichol and Peel twps.	14,515.97	45.9	21.46	473.57	727.26	121.1
Essex—Sandwich S., Maidstone, Rochester, Colchester N., Gosfield N. and Gosfield S. twps.	20,659.31	64.3	30.07	508.39	1,026.56	167.0
Exeter—Hay, Stephen, Usborne, Tuckersmith and Bosanquet twps.	37,091.82	98.7	46.15	1,240.96	1,841.21	347.9
Forest—Warwick, Bosanquet, Williams West and Adelaide twps.	635.54	1.1	0.51	79.45	30.79	7.0
Galt—Dumfries N. and Dumfries S. twps.	17,526.05	66.4	31.05	966.77	869.64	115.4
Georgetown—Esquesing and Chinguacousy twps.	6,809.21	20.9	9.77	208.95	341.91	58.1
Goderich—Colborne and Goderich twps.	14,989.47	37.8	17.68	364.02	742.81	143.8
Grantham—Grantham, Louth and Niagara twps.	61,120.62	280.4	131.11	1,831.53	3,147.34	337.5
Guelph—Guelph and Puslinch twps.	11,586.35	47.6	22.26	445.22	594.30	73.6

SYSTEM—Continued *COST OF POWER*

23 of the Act) of Power supplied to it by the Commission—the amount received by the remaining to be credited or charged to each Municipality upon ascertain- supplied to it in the year ending October 31, 1927

fixed charges		Total	Revenue received in excess of cost of power sold to private companies	Total cost of power for year as provided to be paid under Section 23 of Act	Amounts paid to the Commission by each municipality	Amounts remaining to be credited or charged to each municipality upon ascertainment of the actual cost of power by annual adjustment	
Contingencies and obsolescence	Sinking fund					Credited	Charged
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
30.52	57.30	617.21	0.53	616.68	616.68	.....	.....
112.52	139.22	1,675.63	2.80	1,672.83	1,672.83	.....	.....
47.06	48.16	544.69	1.30	543.39	543.39	.....	.....
322.77	331.65	3,396.12	8.88	3,387.24	3,387.24	.....	.....
222.79	206.43	2,188.28	6.60	2,181.68	2,181.68	.....	.....
263.04	301.47	3,561.21	6.95	3,554.26	3,554.26	.....	.....
575.57	607.39	7,286.26	15.92	7,270.34	7,270.34	.....	.....
97.21	141.93	1,498.32	2.27	1,496.05	1,496.05	.....	.....
678.07	641.76	6,338.80	19.61	6,319.19	6,319.19	.....	.....
30.18	32.58	372.49	0.81	371.68	371.68	.....	.....
57.49	63.09	618.04	1.52	616.52	616.52	.....	.....
135.28	154.45	1,633.21	3.59	1,629.62	1,629.62	.....	.....
193.50	218.76	2,144.35	5.02	2,139.33	2,139.33	.....	.....
305.51	393.82	4,175.64	7.71	4,167.93	4,167.93	.....	.....
4.08	6.66	128.56	0.09	128.47	128.47	.....	.....
183.75	181.61	2,348.22	5.19	2,343.03	2,343.03	.....	.....
61.70	72.43	752.94	1.63	751.31	751.31	.....	.....
119.14	159.09	1,546.62	2.95	1,543.67	1,543.67	.....	.....
721.56	652.09	6,821.18	21.91	6,799.27	6,799.27	.....	.....
129.21	123.66	1,388.31	3.72	1,384.59	1,384.59	.....	.....

NIAGARA

Statement showing the amount to be paid by each Municipality as the Cost (under Section Commission from each Municipality on account of such cost—and the amount ment (by annual adjustment) of the actual cost of power

Rural power district	Share of capital cost of system on which interest and fixed charges are payable	Average horse-power supplied in year after correction for power factor	Cost of power purchased	Share of operating costs and		
				Operating, maintenance and administrative expenses	Interest	Renewals
	$ c.		$ c.	$ c.	$ c.	$ c.
Haldimand—Walpole, Rainham, Cayuga N. and Oneida twps.	4,815.30	10.2	4.77	89.95	236.38	50.97
Harrow—Colchester S. and Walden twps.	33,507.58	96.4	45.07	930.02	1,683.61	292.14
Ingersoll—Oxford N. and Oxford W. twps.	1,279.23	5.2	2.43	158.20	64.84	8.21
Jordan—Louth, Thorold and Grantham twps.	5,960.83	26.1	12.21	181.24	302.97	35.46
Keswick—Georgina and Gwillimbury N. twps.	38,129.02	118.5	55.41	2,650.37	1,911.56	293.10
Kingsville—Gosfield N., Gosfield S., Mersea and Romney twps.	91,818.00	275.6	128.87	2,316.81	4,569.78	768.57
Lansing—York N. and Vaughan twps.	14,830.91	56.7	26.51	670.43	754.45	89.56
Listowel—Wallace and Elma twps.	11,013.40	35.0	16.37	388.93	554.28	89.83
London—Westminster, Delaware and London twps.	176,648.91	637.3	298.00	5,929.05	8,945.51	1,303.55
Lucan—Stephen, London, McGillivray and Biddulph twps.	11,065.76	37.3	17.44	469.76	559.61	87.05
Lynden—Beverly and Ancaster twps.	18,258.77	56.6	26.47	512.52	912.45	155.93
Markham—Markham, Scarboro, Pickering and Whitchurch twps.	26,878.97	77.1	36.05	908.96	1,359.63	227.86
Milton—Nassagaweya, Esquesing, Trafalgar and Nelson twps.	8,213.31	28.5	13.33	330.52	417.54	63.10
Milverton—Mornington twp.	1,402.99	4.7	2.20	88.89	70.46	10.80
Mitchell—Ellice, Logan and Elma twps.	26,189.08	70.4	32.92	646.85	1,305.09	242.05
Mount Joy—Markham and Whitchurch twps.	1,181.62	3.3	1.54	33.37	59.69	10.32
Newmarket—Gwillimbury E., King and Whitchurch twps.	45,554.49	141.4	66.12	1,697.96	2,292.59	350.57
Niagara—Niagara twp.	86,671.66	423.0	197.80	2,255.81	4,514.15	444.93
Norwich—Norwich N., Norwich S., Dereham, Oxford E., Burford and Windham twps.	51,150.07	179.5	83.93	2,323.49	2,532.80	375.50
Oil Springs—Enniskillen, Dawn and Brooke twps.	11,415.56	29.9	13.98	302.51	568.22	106.51
Palmerston—Maryborough and Wallace twps.	332.33	1.0	0.47	15.57	16.69	2.85
Petrolia—Enniskillen twp.	548.71	1.6	0.75	22.15	26.56	4.77
Preston—Waterloo and Dumfries N. twps.	97,480.24	356.3	166.61	2,668.76	4,806.03	668.61

SYSTEM—Continued *COST OF POWER*

23 of the Act) of Power supplied to it by the Commission—the amount received by the remaining to be credited or charged to each Municipality upon ascertain- supplied to it in the year ending October 31, 1927

fixed charges		Total	Revenue received in excess of cost of power sold to private companies	Total cost of power for year as provided to be paid under Section 23 of Act	Amounts paid to the Commission by each municipality	Amounts remaining to be credited or charged to each municipality upon ascertainment of the actual cost of power by annual adjustment	
Contingencies and obsolescence	Sinking fund					Credited	Charged
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c
34.86	51.05	467.98	0.80	467.18	467.18	.....	.....
296.25	357.22	3,604.31	7.53	3,596.78	3,596.78	.....	.....
14.01	13.62	261.31	0.41	260.90	260.90	.....	.....
68.65	63.54	664.07	2.04	662.03	662.03	.....	.....
344.81	405.31	5,660.56	9.26	5,651.30	5,651.30	.....	.....
837.98	974.48	9,596.49	21.54	9,574.95	9,574.95	.....	.....
154.00	158.02	1,852.97	4.42	1,848.55	1,848.55	.....	.....
103.74	116.84	1,269.99	2.73	1,267.26	1,267.26	.....	.....
1,817.86	1,880.64	20,174.61	49.81	20,124.80	20,124.80	.....	.....
108.07	117.62	1,359.55	2.92	1,356.63	1,356.63	.....	.....
165.97	194.24	1,967.58	4.42	1,963.16	1,963.16	.....	.....
232.73	289.80	3,055.03	6.02	3,049.01	3,049.01	.....	.....
80.61	87.65	992.75	2.23	990.62	990.52	.....	.....
13.66	14.80	200.81	0.37	200.44	200.44	.....	.....
231.90	278.09	2,736.90	5.50	2,731.40	2,731.40	.....	.....
10.18	12.80	127.90	0.26	127.64	127.64	.....	.....
416.44	484.23	5,307.91	11.05	5,296.86	5,296.86	.....	.....
1,061.72	926.83	9,401.24	33.05	9,368.19	9,368.19	.....	.....
506.54	534.91	6,357.17	14.03	6,343.14	6,343.14	.....	.....
98.20	121.26	1,210.68	2.34	1,208.34	1,208.34	.....	.....
3.02	3.53	42.13	0.08	42.05	42.05	.....	.....
4.99	5.83	65.05	0.13	64.92	64.92	.....	.....
1,006.40	1,009.21	10,325.62	27.84	10,297.78	10,297.78	.....	.....

NIAGARA

Statement showing the amount to be paid by each Municipality as the Cost (under Section Commission from each Municipality on account of such cost—and the amount ment (by annual adjustment) of the actual cost of power

Rural power district	Share of capital cost of system on which interest and fixed charges are payable	Average horse-power supplied in year after correction for power factor	Cost of power purchased	Share of operating costs and		
				Operating, maintenance and administrative expenses	Interest	Renewals
	$ c.		$ c.	$ c.	$ c.	$ c.
Ridgetown—Howard, Oxford, Harwich, Aldborough and Rondeau Park twps.	30,888.96	90.8	42.46	984.82	1,538.66	267.33
St. Jacobs—Wellesley and Woolwich twps.	37,156.78	127.0	59.38	1,029.55	1,873.89	288.88
St. Thomas—Southwold, Yarmouth and Westminster twps.	57,307.37	218.1	101.99	2,066.46	2,908.84	397.47
Saltfleet—Saltfleet, Barton and Grimsby N. twps.	95,795.35	363.1	169.78	2,795.07	4,852.94	672.92
Sandwich—Sandwich W., Sandwich E., Sandwich S., Maidstone, Anderdon and Colchester N. twps.	173,761.99	603.4	282.16	4,535.38	8,587.63	1,264.51
Sarnia—Sarnia, Moore and Plympton twps.	87,971.67	278.1	130.04	3,757.88	4,414.90	713.94
Scarboro—Scarboro, Pickering and York N. twps.	9,141.03	31.7	14.82	818.73	447.48	57.72
Simcoe—Woodhouse, Charlotteville, Windham and Townsend twps.	17,894.47	63.7	29.79	619.23	906.96	134.63
Stamford—Thorold and Stamford twps.	14,188.28	76.0	35.54	711.75	743.11	59.36
Stratford—Ellice and Downie twps.	32,480.86	124.9	58.40	904.12	1,651.26	219.70
Strathroy—Adelaide twp.	3,966.97	13.4	6.26	277.11	201.13	31.26
Streetsville—Toronto, Trafalgar, Esquesing and Chinguacousy twps.	12,475.64	45.9	21.46	466.54	633.31	89.06
Tavistock—Easthope N., Easthope S. and Zorra twps.	12,554.98	40.6	18.98	348.31	630.11	101.36
Tilbury—Tilbury E., Tilbury N. and Raleigh twps.	5,198.90	16.2	7.58	169.57	256.71	40.90
Tillsonburg—Norwich S., Bayham, Malahide, Dereham, Middleton and Norwich N. twps.	49,491.77	149.3	69.81	2,249.33	2,427.43	416.70
Wallaceburg—Dover, Chatham and Sombra twps.	32,594.48	107.3	50.17	1,246.19	1,627.13	254.27
Walsingham—Walsingham S. and Charlotteville twps.	24,178.67	31.4	14.68	773.11	1,088.44	270.56
Walton—Morris, Grey and McKillop twps.	5,210.34	11.9	5.56	135.95	256.97	52.67
Waterdown—Flamboro E., Flambor W. and Nelson twps.	55,075.05	207.7	97.12	1,463.36	2,803.53	392.80
Waterford—Windham and Townsend twps.	11,567.71	39.7	18.56	438.65	576.89	87.99

SYSTEM—Continued *COST OF POWER*

23 of the Act) of Power supplied to it by the Commission—the amount received by the remaining to be credited or charged to each Municipality upon ascertain- supplied to it in the year ending October 31, 1927

fixed charges		Total	Revenue received in excess of cost of power sold to private companies	Total cost of power for year as provided to be paid under Section 23 of Act	Amounts paid to the Commission by each municipality	Amounts remaining to be credited or charged to each municipality upon ascertainment of the actual cost of power by annual adjustment	
Contingencies and obsolescence	Sinking fund					Credited	Charged
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c
276.22	328.38	3,437.87	7.10	3,430.77	3,430.77	.....	.....
371.07	395.68	4,018.45	9.92	4,008.53	4,008.53	.....	.....
612.04	610.34	6,697.14	17.04	6,680.10	6,680.10	.....	.....
1,022.86	1,021.62	10,535.19	28.37	10,506.82	10,506.82	.....	.....
1,741.52	1,839.94	18,251.14	47.15	18,203.99	18,203.99	.....	.....
839.97	933.54	10,790.27	21.74	10,768.53	10,768.53	.....	.....
88.29	93.89	1,520.93	2.48	1,518.45	1,518.45	.....	.....
180.52	190.55	2,061.68	4.98	2,056.70	2,056.70	.....	.....
186.38	152.06	1,888.20	5.94	1,882.26	1,882.26	.....	.....
347.92	346.13	3,527.53	9.76	3,517.77	3,517.77	.....	.....
37.94	42.24	595.94	1.05	594.89	594.89	.....	.....
129.08	132.34	1,471.79	3.59	1,468.20	1,468.20	.....	.....
120.10	133.54	1,352.40	3.17	1,349.23	1,349.23	.....	.....
48.14	54.21	577.11	1.27	575.84	575.84	.....	.....
448.40	518.17	6,129.84	11.67	6,118.17	6,118.17	.....	.....
314.80	344.77	3,837.33	8.38	3,828.95	3,828.95	.....	.....
129.02	237.27	2,513.08	2.45	2,510.63	2,510.63	.....	.....
39.52	55.26	545.93	0.93	545.00	545.00	.....	.....
575.29	586.85	5,918.95	16.23	5,902.72	5,902.72	.....	.....
114.73	121.63	1,358.45	3.10	1,355.35	1,355.35	.....	.....

NIAGARA

Statement showing the amount to be paid by each Municipality as the Cost (under Section Commission from each Municipality on account of such cost—and the amount ment (by annual adjustment) of the actual cost of powe

Rural power district	Share of capital cost of system on which interest and fixed charges are payable	Average horse-power supplied in year after correction for power factor	Cost of power purchased	Share of operating costs and		
				Operating, maintenance and administrative expenses	Interest	Renewals
	$ c.		$ c.	$ c.	$ c.	$ c
Welland—Bertie, Pelham, Thorold, Crowland, Wainfleet and Humberstone twps.....	143,254.08	580.5	271.45	6,555.35	7,302.79	967.2
Woodbridge—Toronto, Vaughan, York N., Etobicoke, Toronto Gore, Albion, King and Chinguacousy twps.....	62,890.55	188.3	88.04	1,827.37	3,139.37	540.2
Woodstock—Oxford W., Oxford N., Oxford E., Blandford, Zorra W. and Zorra E. twps..	65,785.90	245.4	114.75	2,681.92	3,158.31	415.2
Totals—Municipalities and other cost contracts.....	107,243,223.95	420,558.8	196,652.37	2,729,817.21	5,447,747.42	668,966.8
Totals—Rural power dist..	2,711,004.16	9,439.3	4,413.80	93,163.69	136,035.03	20,318.4
Totals—Companies.....	43,740,859.63	215,357.9	100,700.88	1,335,138.44	2,288,994.00	209,454.6
	153,695,087.74					
Non-operating capital.....	361,861.91					
Grand totals.....	154,056,949.65	645,356.0	301,767.05	4,158,119.34	7,872,776.45	898,739.9

STEM—Continued *COST OF POWER*

of the Act) of Power supplied to it by the Commission—the amount received by the maining to be credited or charged to each Municipality upon ascertain-plied to it in the year ending October 31, 1927

d charges						Amounts remaining to be credited or charged to each municipality upon ascertainment of the actual cost of power by annual adjustment	
Contin-gencies and bsoles-cence	Sinking fund	Total	Revenue received in excess of cost of power sold to private companies	Total cost of power for year as provided to be paid under Section 23 of Act	Amounts paid to the Com-mission by each munici-pality	Credited	Charged
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
1,544.45	1,527.80	18,169.11	45.36	18,123.75	18,123.75	.....	.....
566.06	668.50	6,829.60	14.71	6,814.89	6,814.89	.....	.....
678.11	662.39	7,710.71	19.18	7,691.53	7,691.53	.....	.....
41,247.12	1,141,590.26	11,326,021.25	(32,861.99)	11,293,159.26	11,709,405.80	429,963.38	13,716.84
26,909.54	28,706.82	309,547.36	(737.62)	308,809.74	308,809.74	.....	.....
40,577.08	466,947.01	4,941,812.01	33,599.61	4,975,411.62	4,975,411.62	.....	.....
08,733.74	1,637,244.09	16,577,380.62	.....	16,577,380.62	16,993,627.16	.....	.....

NIAGARA SYSTEM—

Statement showing the costs of distribution of power within each Rural Power District, amounts remaining to be credited to certain districts or charged to the Muniment) of the actual costs in the year

Rural power districts and townships included therein	Total capital cost of each district, Provincial Government grant received and applied thereagainst, and the balance representing the investment by the Commission			Cost of power delivered to districts as shown on schedule*
	Total	Government grant	Commission's investment	
	$ c.	$ c.	$ c.	$ c.
Amherstburg—Anderdon, Malden, Colchester N., and Colchester S. twps...	69,652.54	34,826.27	34,826.27	11,854 57
Aylmer—Dorchester S., Malahide, Yarmouth, Bayham and Dorchester N. twps.....	103,750.90	51,143.34	52,607.56	3,325.12
Ayr—Dumfries N. and Blenheim twps	11,163.79	5,581.90	5,581.89	245.08
Baden—Wilmot, Wellesley, Waterloo and Blenheim twps.....	71,945.02	35,764.10	36,180.92	2,843.62
Barton—Barton, Glandford and Ancaster twps.....	22,219.11	11,109.56	11,109.55	1,373.14
Beamsville—Grimsby N., Gainsborough, Clinton and Louth twps.....	173,975.62	86,987.81	86,987.81	12,255.09
Belle River—Maidstone and Rochester twps.....	44,661.53	22,330.77	22,330.76	4,623.95
Blenheim—Raleigh and Harwich twps.	33,004.10	15,967.91	17,036.19	786.02
Bolton—Albion twp.....	17,161.53	8,580.76	8,580.77	246.17
Bond Lake—King, Vaughan, Markham and Whitchurch twps.....	85,400.18	41,445.78	43,954.40	9,673.39
Bothwell—Ekfrid, Zone, Oxford, Aldborough and Mosa twps.....	16,581.11	8,290.55	8,290.56	578.33
Brampton—Chinguacousy and Toronto twps.....	27,609.32	13,804.66	13,804.66	355.15
Brant—Brantford, Blenheim and Dumfries S. twps.....	59,292.00	29,451.92	29,840.08	5,786.13
Brigden—Moore and Sombra twps....	17,526.32	8,763.16	8,763.16	616.68
Burford—Burford and Oakland twps..	20,691.97	10,345.99	10,345.98	1,672.83
Caledonia—Glandford and Oneida twps.	16,484.06	8,242.03	8,242.03	543.39
Chatham—Dover, Chatham, Raleigh and Harwich twps.....	94,582.80	47,291.40	47,291.40	3,387.24
Chippawa—Willoughby and Bertie twps.....	31,398.94	15,699.47	15,699.47	2,181.68
Delaware—Delaware, Westminster, Caradoc, Ekfrid, Lobo and London twps.....	102,480.82	50,902.86	51,577.96	3,554.26
Dorchester—London, Nissouri W., Nissouri E., Oxford N., Dorchester N., Dorchester S., Westminster and Yarmouth twps.....	137,469.63	67,458.33	70,011.30	7,270.34
Drumbo—Blenheim, Burford and Blandford twps.....	31,520.56	15,200.90	16,319.66	1,496.05
Dundas—Flamboro W., Beverly, Ancaster and Flamboro E. twps.....	122,975.20	61,341.78	61,633.42	6,319.19
Dutton—Dunwich twp.....	7,597.67	3,798.83	3,798.84	371.68
Elmira—Woolwich twp.....	7,027.57	3,513.78	3,513.79	616.52
Elora—Pilkington, Nichol and Peel twps.....	16,169.01	8,084.51	8,084.50	1,629.62
Essex—Sandwich S., Maidstone, Rochester, Colchester N., Gosfield N. and Gosfield S. twps.....	66,630.74	32,750.43	33,880.31	2,139.33
Exeter—Hay, Stephen, Usborne, Tuckersmith and Bosanquet twps.....	60,883.97	30,091.79	30,792.18	4,167.93

*Consult "Cost of Power" table preceding.

RURAL POWER DISTRICTS *RURAL OPERATING*

the revenues collected from (or charged to) customers within each district, and the cipalities comprising certain other districts upon ascertainment (by annual adjust- ending October 31, 1927

Cost of operation, maintenance and administration	Interest on capital investment	Renewal charges	Contingencies	Sinking fund	Total cost	Revenue from power and light customers in each district	Amounts remaining to be credited to certain districts or charged to the municipalities comprising certain other districts	
							Credited	Charged
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
4,845.58	1,471.99	1,252.81	626.41	329.80	20,381.16	24,278.54	3,897.38	.....
3,237.83	2,071.53	1,733.83	866.91	464.13	11,699.35	14,867.17	3,167.82	.....
427.49	258.61	220.10	110.05	57.94	1,319.27	1,772.16	452.89	.....
2,471.12	1,489.33	1,259.24	629.62	333.69	9,026.62	10,679.35	1,652.73	.....
811.91	503.35	428.40	214.20	112.78	3,443.78	3,380.89	.....	62.89
7,258.01	3,803.65	3,237.29	1,618.65	852.22	29,024.91	34,047.93	5,023.02	.....
3,115.51	943.23	802.78	401.39	211.33	10,098.19	13,641.79	3,543.60	.....
1,137.54	565.02	459.53	229.76	126.59	3,304.46	4,707.43	1,402.97	.....
181.37	134.72	114.66	57.33	30.18	764.43	880.96	116.53	.....
7,679.98	1,939.94	1,600.92	800.46	434.64	22,129.33	32,434.83	10,305.50	.....
540.10	315.40	268.44	134.22	70.67	1,907.16	2,048.50	141.34	.....
292.19	312.81	266.23	133.12	70.09	1,429.59	2,137.67	708.08	.....
3,468.48	1,237.84	1,045.76	522.88	277.34	12,338.43	11,934.54	.....	403.89
223.44	341.62	290.75	145.38	76.54	1,694.41	1,613.50	.....	80.91
1,223.84	393.42	334.84	167.42	88.15	3,880.50	3,540.03	.....	340.47
573.22	331.20	281.88	140.94	74.21	1,944.84	1,990.53	45.69	.....
4,603.91	1,683.49	1,432.82	716.41	377.19	12,201.06	14,227.77	2,026.71	.....
597.83	718.39	611.42	305.71	160.96	4,575.99	6,078.35	1,502.36	.....
4,130.86	1,808.14	1,525.41	762.71	405.12	12,186.50	14,573.30	2,386.80	
6,297.41	2,863.69	2,382.06	1,191.03	641.62	20,646.15	21,059.35	413.20	.....
1,784.31	534.74	432.75	216.38	119.79	4,584.02	4,728.94	144.92	.....
3,822.99	2,788.56	2,367.51	1,183.76	624.78	17,106.79	18,674.28	1,567.49	.....
170.08	175.47	149.34	74.67	39.31	980.55	1,240.69	260.14	.....
200.04	164.37	139.90	69.95	36.83	1,227.61	1,562.34	334.73	.....
594.62	240.27	204.49	102.25	53.83	2,825.08	3,213.06	387.98	.....
3,093.60	1,228.38	1,022.88	511.44	275.22	8,270.85	9,098.66	827.81	.....
3,253.38	1,119.16	938.50	469.25	250.75	10,198.97	12,111.72	1,912.75	.....

NIAGARA SYSTEM—RURAL

Statement showing the costs of distribution of power within each Rural Power District, amounts remaining to be credited to certain districts or charged to the Muni- ment) of the actual costs in the year

Rural power districts and townships included therein	Total capital cost of each district, Provincial Government grant received and applied thereagainst, and the balance representing the investment by the Commission			Cost of power delivered to districts as shown on schedule*
	Total	Government grant	Commission's investment	
	$ c.	$ c.	$ c.	$ c.
Forest—Warwick, Bosanquet, Williams West, and Adelaide twps	5,925.32	2,962.66	2,962.66	128.47
Galt—Dumfries N. and Dumfries S. twps	39,446.57	19,723.29	19,723.28	2,343.03
Georgetown—Esquesing and Chinguacousy twps	32,424.52	16,212.26	16,212.26	751.31
Goderich—Colborne and Goderich twps.	4,546.93	2,273.47	2,273.46	1,543.67
Grantham—Grantham, Louth and Niagara twps	72,271.87	36,135.93	36,135.94	6,799.27
Guelph—Guelph and Puslinch twps	26,312.81	13,156.40	13,156.41	1,384.59
Haldimand—Walpole, Rainham, Cayuga N. and Oneida twps	17,819.62	8,814.20	9,005.42	467.18
Harrow—Colchester S. and Malden twps	53,145.08	26,572.54	26,572.54	3,596.78
Ingersoll—Oxford N. and Oxford W. twps	6,924.68	3,462.34	3,462.33	260.90
Jordan—Louth, Thorold and Grantham twps	32,411.75	16,205.87	16,205.88	662.03
Keswick—Georgina and Gwillimbury N. twps	56,117.24	26,950.03	29,167.21	5,651.30
Kingsville—Gosfield N., Gosfield S., Mersea and Romney twps	120,357.62	59,898.81	60,458.81	9,574.95
Lansing—York N. and Vaughan twps	.....	.....	.....	1,848.55
Listowel—Wallace and Elma twps	33,848.70	16,924.35	16,924.35	1,267.26
London—Westminster, Delaware and London twps	231,757.68	115,358.49	116,399.19	20,124.80
Lucan—Stephen, London, McGillivary and Biddulph twps	23,579.58	11,789.79	11,789.79	1,356.63
Lynden—Beverly and Ancaster twps	53,712.75	26,856.38	26,856.37	1,963.16
Markham—Markham, Scarboro, Pickering and Whitchurch twps	33,154.31	16,499.34	16,654.98	3,049.01
Milton—Nassagaweya, Esquesing, Trafalgar and Nelson twps	45,900.14	22,950.07	22,950.07	990.52
Milverton—Mornington twp	21,518.97	10,759.48	10,759.49	200.44
Mitchell—Ellice, Logan and Elma twps	33,566.07	16,783.03	16,783.04	2,731.40
Mount Joy—Markham and Whitchurch twps	311.28	.....	311.28	127.64
Newmarket—Gwillimbury E., King and Whitchurch twps	30,309.41	14,980.09	15,329.32	5,296.86
Niagara—Niagara twp	81,029.35	40,183.56	40,845.79	9,368.19
Norwich—Norwich N., Norwich S., Dereham, Oxford E., Burford and Windham twps	95,426.60	46,304.02	49,122.58	6,343.14
Oil Springs—Enniskillen, Dawn and Brooke twps	15,880.64	7,940.32	7,940.32	1,208.34
Palmerston—Maryborough and Wallace twps	413.70	206.85	206.85	42.05
Petrolia—Enniskillen twp	1,723.40	861.70	861.70	64.92
Preston—Waterloo and Dumfries N. twps	147,483.25	73,741.62	73,741.63	10,297.78

*Consult "Cost of Power" table preceding.

POWER DISTRICTS—Continued *RURAL OPERATING*

the revenues collected from (or charged to) customers within each district, aud the cipalities comprising certain other districts upon ascertainment (by annual adjust- ending October 31, 1927

Cost of operation, maintenance and administration	Interest on capital investment	Renewal charges	Contingencies	Sinking fund	Total cost	Revenue from power and light customers in each district	Amounts rémaining to be credited to certain districts or charged to the munipalities comprising certain other districts	
							Credited	Charged
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
86.21	49.41	42.05	21.02	11.07	338.23	210.85	.....	127.38
1,441.55	826.37	703.33	351.67	185.15	5,851.10	6,952.18	1,101.08	.....
557.28	404.10	343.93	171.97	90.54	2,319.13	2,533.34	214.21	.....
393.89	99.43	84.63	42.31	22.28	2,186.21	2,381.39	195.18	.....
2,934.92	1,675.28	1,425.83	712.91	375.35	13,923.56	15,044.02	1,120.46	.....
460.61	603.74	513.84	256.92	135.27	3,354.97	4,292.43	937.46	.....
560.92	411.59	346.48	173.24	92.21	2,051.62	3,362.89	1,311.27	.....
3,050.96	917.13	780.57	390.28	205.49	8,941.21	11,035.81	2,094.60	.....
241.01	156.04	132.81	66.41	34.96	892.13	1,236.54	344.41	.....
868.56	741.00	630.67	315.33	166.04	3,383.63	3,887.14	503.51	.....
5,816.25	1,193.40	971.36	485.68	267.39	14,385.38	15,433.82	1,048.44	.....
9,767.19	2,276.79	1,926.58	963.29	510.12	25,018.92	28,819.53	3,800.61	.....
576.17	305.70	260.18	130.09	68.49	3,189.18	4,120.22	931.04	.....
1,741.13	782.81	666.25	333.13	175.39	4,965.97	5,800.56	834.59	.....
10,801.23	4,755.03	4,026.21	2,013.10	1,065.38	42,785.75	55,774.24	12,988.49	.....
936.67	686.88	584.60	292.30	153.90	4,010.98	4,864.20	853.22	.....
1,840.63	1,091.11	928.65	464.33	244.47	6,532.35	7,104.01	571.66	.....
1,448.09	707.16	598.76	299.38	158.44	6,260.84	7,799.57	1,538.73	.....
736.43	570.85	485.85	242.93	127.90	3,154.48	4,750.72	1,596.24	.....
173.74	84.27	71.72	35.86	18.88	584.91	607.37	22.46	.....
1,664.57	747.18	635.93	317.96	167.41	6,264.45	7,695.64	1,431.19	.....
85.48	14.63	6.23	3.11	3.28	240.37	475.64	235.27	.....
846.42	692.95	582.78	291.39	155.26	7,865.66	10,071.08	2,205.42	.....
3,506.93	1,671.02	1,408.96	704.48	374.39	17,033.97	22,509.26	5,475.29	.....
4,297.94	2,234.37	1,845.30	922.65	500.62	16,144.02	19,146.68	3,002.66	.....
644.67	369.72	314.67	157.33	82.84	2,777.57	3,569.76	792.19	.....
31.53	4.26	3.63	1.81	.95	84.23	105.20	20.97	.....
46.87	40.50	34.47	17.24	9.07	213.07	238.34	25.27	.....
7,767.50	2,917.69	2,483.25	1,241.63	653.72	25,361.57	28,239.99	2,878.42	.....

NIAGARA SYSTEM—RURAL

Statement showing the costs of distribution of power within each Rural Power District, amounts remaining to be credited to certain districts or charged to the Muniment) of the actual costs in the year

Rural power districts and townships included therein	Total capital cost of each district, Provincial Government grant received and applied thereagainst, and the balance representing the investment by the Commission			Cost of power delivered to districts as shown on schedule*
	Total	Government grant	Commission's investment	
	$ c.	$ c.	$ c.	$ c.
Ridgetown—Howard, Oxford Harwich, Aldborough and Rondeau Park twps.	89,439.59	44,719.79	44,719.80	3,430.77
St. Jacobs—Wellesley and Woolwich twps.	41,417.08	20,708.54	20,708.54	4,008.53
St. Thomas—Southwold, Yarmouth and Westminster twps.	104,509.34	52,254.67	52,254.67	6,680.10
Saltfleet—Saltfleet, Burton and Grimsby N. twps.	177,180.01	88,590.01	88,590.00	10,506.82
Sandwich—Sandwich W., Sandwich E., Sandwich S., Maidstone, Anderdon and Colchester N. twps.	200,610.20	100,238.77	100,371.43	18,203.99
Sarnia—Sarnia, Moore and Plympton twps.	131,546.06	63,243.58	68,302.48	10,768.53
Scarboro—Scarboro, Pickering and York N. twps.	49,608.44	24,527.53	25,080.91	1,518.45
Simcoe—Woodhouse, Charlotteville, Windham and Townsend twps.	27,640.99	13,389.17	14,251.82	2,056.70
Stamford—Thorold and Stamford twps.	20,958.27	10,479.13	10,479.14	1,882.26
Stratford—Ellice and Downie twps.	39,402.00	19,443.06	19,958.94	3,517.77
Strathroy—Adelaide twp.	12,658.70	6,329.35	6,329.35	594.89
Streetsville—Toronto, Trafalgar, Esquesing and Chinguacousy twps.	68,899.22	34,449.61	34,449.61	1,468.20
Tavistock—Easthope N., Easthope S., and Zorra twps.	26,028.52	13,014.26	13,014.26	1,349.23
Tilbury—Tilbury E., Tilbury N., and Raleigh twps.	11,834.31	5,800.43	6,033.88	575.84
Tillsonburg—Norwich S., Bayham, Malahide, Dereham, Middleton and Norwich N. twps.	127,346.92	63,673.46	63,673.46	6,118.17
Wallaceburg—Dover, Chatham and Sombra twps.	61,011.52	30,505.76	30,505.76	3,828.95
Walsingham—Walsingham S. and Charlotteville twps.	16,536.12	8,081.29	8,454.83	2,510.63
Walton—Morris, Grey and McKillop twps.	3,909.59	1,814.72	2,094.87	545.00
Waterdown—Flamboro E., Flamboro W., and Nelson twps.	48,130.05	22,572.24	25,557.81	5,902.72
Waterford—Windham and Townsend twps.	21,246.32	10,623.16	10,623.16	1,355.35
Welland—Bertie, Pelham, Thorold, Crowland, Wainfleet and Humberstone twps.	220,758.28	109,622.08	111,136.20	18,123.75
Woodbridge—Toronto, Vaughan, York N., Etobicoke, Toronto Gore, Albion, King and Chinguacousy twps.	174,662.27	86,915.00	87,747.27	6,814.89
Woodstock—Oxford W., Oxford N., Oxford E., Blandford, Zorra W., and Zorra E. twps.	138,147.55	69,073.77	69,073.78	7,691.53
Totals	4,600,657.20	2,283,346.86	2,317,310.34	308,109.74

*Consult "Cost of Power" table preceding.

POWER DISTRICTS—Continued *RURAL OPERATING*

the revenues collected from (or charged to) customers within each district, and the cipalities comprising certain other districts upon ascertainment (by annual adjust- ending October 31, 1927

Cost of operation, maintenance and administration	Interest on capital investment	Renewal charges	Contingencies	Sinking fund	Total cost	Revenue from power and light customers in each district	Amounts remaining to be credited to certain districts or charged to the municipalities comprising certain other districts	
							Credited	Charged
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
2,715.84	1,947.33	1,657.38	828.69	436.30	11,016.31	13,752.09	2,735.78	.....
2,828.72	964.74	821.09	410.54	216.15	9,249.77	10,401.39	1,151.62	.....
7,380.09	2,189.61	1,863.58	931.79	490.59	19,535.76	23,232.06	3,696.30	.....
11,307.18	3,933.91	3,348.17	1,674.08	881.40	31,651.56	29,787.69	.....	1,863.87
18,890.51	3,880.14	3,299.74	1,649.87	869.36	46,793.61	58,778.67	11,985.06	.....
7,091.91	2,874.77	2,345.56	1,172.78	644.10	24,897.65	27,228.27	2,330.62	.....
1,060.06	599.83	499.45	249.72	134.40	4,061.91	4,326.79	264.88	.....
1,607.92	595.93	489.94	244.97	133.52	5,128.98	5,534.44	405.46	.....
2,260.26	481.50	409.81	204.90	107.88	5,346.61	6,864.71	1,518.10	.....
2,623.23	276.93	225.38	112.69	62.05	6,818.05	6,745.00	.....	73.05
535.83	236.70	201.46	100.73	53.03	1,722.64	2,251.35	528.71	.....
1,104.93	1,302.26	1,108.36	554.18	291.77	5,829.70	7,999.90	2,170.20	.....
1,576.09	524.03	446.00	223.00	117.41	4,235.76	3,834.86	.....	400.90
377.96	244.78	203.67	101.83	54.85	1,558.93	2,248.21	689.28	.....
5118.11	2,752.52	2,342.67	1,171.34	616.70	18,119.51	22,088.69	3,969.18	.....
3,742.97	1,408.49	1,198.77	599.38	315.58	11,094.14	11,378.26	284.12	.....
692.16	363.12	302.21	151.10	81.35	4,100.57	2,691.02	.....	1,409.55
581.03	95.78	75.91	37.95	21.46	1,357.13	1,312.70	.....	44.43
3,308.44	1,090.51	868.41	434.22	244.33	11,848.63	14,144.67	2,296.04	.....
744.86	363.93	309.74	154.87	81.54	3,010.29	2,622.53	.....	387.76
20,011.75	4,445.18	3,753.02	1,876.51	995.96	49,206.17	53,677.82	4,471.65	.....
5,284.50	2,813.00	2,377.50	1,188.75	630.26	19,108.90	21,853.03	2,744.13	.....
5,347.28	2,822.21	2,401.99	1,200.99	632.32	20,096.32	23,234.00	3,137.68	.....
235,553.62	92,675.93	78,193.87	39,096.93	20,764.27	775,094.36	904,574.85	134,675.59	5,195.10

Net Credit..... $129,480.49

NIAGARA

Statement showing the net Credit or Charge to each Municipality in respect of power made and interest added during the year. Also the net amount credited ending October 31, 1927, and the accumulated amount standing

Municipality	Date commenced operating	Net credit or charge at October 31, 1926		Cash receipts and payments on account of such credits and charges, also adjustments made during the year	
		Credit	Charge	Credited	Charged
		$ c.	$ c.	$ c.	$ c.
Acton	Jan., 1913	996.62			996.62
Agincourt	Nov., 1922		77.05	77.05	
Ailsa Craig	Jan., 1916	333.23		37.51	
Alvinston	April, 1922		1,234.92	1,234.92	
Amherstburg		1,192.08			1,192.08
Ancaster township	May, 1923		622.31	622.31	
Arkona	Dec., 1926				
Aylmer	Mar., 1918	3,009.13			3,899.26
Ayr	Jan., 1915	600.18			704.72
Baden	May, 1912	733.32			58.05
Barton township	May, 1924		133.87	133.87	
Beachville	Aug., 1912	1,035.85			
Belle River	Dec., 1922	1,348.95			1,256.65
Blenheim	Nov., 1915	3,067.39			3,067.39
Blyth	July, 1924	839.73			839.73
Bolton	Feb., 1915	371.64			371.64
Bothwell	Sept., 1915	1,268.96			34.44
Brampton	Nov., 1911	4,398.71			23.47
Brantford	Feb., 1914		8,134.79	8,872.52	
Brantford township	May, 1924		217.49	217.49	
Brigden	Jan., 1918		435.11	435.11	
Brussels	July, 1924	1,277.19			1,277.19
Burford	June, 1915	263.17			
Burgessville	Nov., 1916	194.49			
Caledonia	Oct., 1912	21.65			21.65
Campbellville	Jan., 1925	124.63			124.63
Cayuga	Nov., 1924	262.51			262.51
Chatham	Feb., 1915	7,170.50			7,170.50
Chippawa	Sept., 1919	422.89			31.12
Clifford	May, 1924	632.21			632.21
Clinton	Mar., 1914	1,266.63			1,266.63
Comber	May, 1915	761.68			761.68
Cottam	Nov., 1926				
Courtright	Dec., 1923	618.13			618.13
Dashwood	Sept., 1917	700.03			
Delaware	Mar., 1915	268.02			
Dorchester	Dec., 1914	704.84			
Drayton	Mar., 1918	581.40			581.40
Dresden	April, 1915		175.89	175.89	
Drumbo	Dec., 1914		34.38	138.92	
Dublin	Oct., 1917	71.46			71.46
Dundas	Jan., 1911	540.02			540.02
Dunnville	June, 1918	376.02		58.45	
Dutton	Sept., 1915	588.14			1,079.96
Elmira	Nov., 1913	869.71			869.71

SYSTEM *CREDIT OR CHARGE*

supplied to it to October 31, 1926, the cash receipts and payments thereon, adjustments or charged to each Municipality in respect of power supplied in the year as a credit or charge to each Municipality at October 31, 1927

Interest at 4% per annum added during the year		Net amount credited or charged in respect of power supplied in the year ending October 31, 1927		Accumulated amount standing as a credit or charge on October 31, 1927	
Credited	Charged	Credited	Charged	Credit	Charge
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
39.62	.....	1,558.50	.....	1,598.12	.....
.....	1.28	.....	129.19	.....	130.47
14.15	.....	484.76	.....	869.65	.....
.....	37.49	258.98	.....	221.49	.....
37.88	.....	2,725.25	.....	2,763.13	.....
.....	11.68	454.11	.....	442.43	.....
.....	.....	.....	324.51	.....	324.51
55.36	.....	2,518.23	.....	1,683.46	.....
19.48	.....	237.84	.....	152.78	.....
27.32	.....	497.77	.....	1,200.36	.....
.....	1.86	.....	498.76	.....	500.62
41.44	.....	254.53	.....	1,331.82	.....
51.83	.....	1,034.09	.....	1,178.22	.....
119.57	.....	759.31	.....	878.88	.....
17.92	.....	313.31	.....	331.23	.....
5.62	.....	1,065.02	.....	1,070.64	.....
50.33	.....	719.93	.....	2,004.78	.....
175.38	.....	3,608.12	.....	8,158.74	.....
.....	66.78	4,749.26	.....	5,420.21	.....
.....	3.35	114.70	.....	111.35	.....
.....	8.58	184.46	.....	175.88	.....
46.21	.....	851.53	.....	897.74	.....
10.53	.....	585.78	.....	859.48	.....
7.78	.....	299.17	.....	501.44	.....
.33	.....	256.07	.....	256.40	.....
1.91	.....	82.06	.....	83.97	.....
3.91	.....	.....	68.55	.....	64.64
163.45	.....	4,987.85	.....	5,151.30	.....
16.18	.....	.....	106.84	301.11	.....
11.65	.....	233.71	.....	245.36	.....
20.05	.....	653.10	.....	673.15	.....
23.95	.....	378.19	.....	402.14	.....
.....	.....	204.26	.....	204.26	.....
13.25	.....	255.45	.....	268.70	.....
28.00	.....	675.95	.....	1,403.98	.....
10.72	.....	121.13	.....	399.87	.....
28.19	.....	675.20	.....	1,408.23	.....
20.77	.....	600.45	.....	621.22	.....
.....	2.80	.....	520.51	.....	523.31
3.60	.....	196.75	.....	304.89	.....
1.08	.....	238.53	.....	239.61	.....
20.61	.....	1,526.64	.....	1,547.25	.....
16.54	.....	605.78	.....	1,056.79	.....
11.40	.....	721.35	.....	240.93	.....
14.10	.....	2,462.89	.....	2,476.99	.....

NIAGARA

Statement showing the net Credit or Charge to each Municipality in respect of power made and interest added during the year. Also the net amount credited ending October 31, 1927, and the accumulated amount standing

Municipality	Date commenced operating	Net credit or charge at October 31, 1926		Cash receipts and payments on account of such credits and charges, also adjustments made during the year	
		Credit	Charge	Credited	Charged
		$ c.	$ c.	$ c.	$ c.
Elora	Nov., 1914	545.05	.....	.....	545.05
Embro	Jan., 1915	742.64	.....	.....	.....
Erieau	July, 1924	734.65	.....	.....	734.65
Erie Beach	July, 1925	193.54	.....	.....	193.54
Essex	Nov., 1923	2,033.37	.....	.....	2,033.37
Etobicoke township	Aug., 1917	1,933.82	.....	70.58	.....
Exeter	June, 1916	3,371.27	.....	.....	3,371.27
Fergus	Nov., 1914	.....	366.12	366.12	.....
Fonthill	June, 1926	38.22	.....	.....	38.22
Ford City	Nov., 1922	12,511.79	.....	.....	12,511.79
Forest	Mar., 1917	929.55	.....	.....	21.06
Galt	May, 1911	4,484.52	.....	.....	4,484.52
Georgetown	Sept., 1913	2,008.82	.....	.....	2,008.82
Glencoe	Aug., 1920	957.06	.....	.....	.....
Goderich	Feb., 1914	4,009.62	.....	.....	2,982.76
Granton	July, 1916	638.23	.....	.....	.....
Guelph	Dec., 1910	4,308.85	.....	.....	4,308.85
Hagersville	Sept., 1913	1,387.93	.....	.....	.....
Hamilton	Feb., 1911	1,764.54	.....	.....	.....
Harriston	July, 1916	824.15	.....	.....	824.15
Harrow	Nov., 1923	335.53	.....	.....	.....
Hensall	Jan., 1917	1,068.00	.....	.....	.....
Hespeler	Feb., 1911	1,982.39	.....	.....	1,982.39
Highgate	Dec., 1916	412.67	.....	.....	412.67
Humberstone	Oct., 1924	93.47	.....	.....	93.47
Ingersoll	May, 1911	4,694.74	.....	.....	4,694.74
Jarvis	Feb., 1924	731.82	.....	.....	.....
Kingsville	Nov., 1923	2,321.83	.....	.....	2,321.83
Kitchener	Jan., 1911	474.74	.....	.....	296.08
Lambeth	April, 1915	1,058.98	.....	.....	.....
La Salle	Nov., 1925	153.95	.....	.....	153.95
Leamington	Nov., 1923	4,698.72	.....	.....	4,698.72
Listowel	June, 1916	1,634.63	.....	.....	1,634.63
London	Jan., 1911	3,732.11	.....	124.55	.....
London and Pt. Stanley Ry. Com.	Aug., 1914	.....	50,475.77	33,203.69	.....
London township	Jan., 1925	303.48	.....	.....	303.48
Louth township	April, 1925	29.79	.....	.....	29.79
Lucan	Feb., 1915	786.36	.....	.....	786.36
Lynden	Nov., 1915	744.23	.....	.....	744.23
Markham	April, 1920	542.14	.....	.....	542.14
Merlin	Dec., 1922	733.52	.....	.....	.....
Merritton	Nov., 1920	.....	22.84	22.84	.....
Milton	April, 1913	.....	2,201.59	2,201.59	.....
Milverton	June, 1916	777.37	.....	.....	777.37
Mimico	May, 1912	2,107.20	.....	.....	2,107.20

SYSTEM—Continued *CREDIT OR CHARGE*

supplied to it to October 31, 1926, the cash receipts and payments thereon, adjustments or charged to each Municipality in respect of power supplied in the year as a credit or charge to each Municipality at October 31, 1927

Interest at 4% per annum added during the year		Net amount credited or charged in respect of power supplied in the year ending October 31, 1927		Accumulated amount standing as a credit or charge on October 31, 1927	
Credited	Charged	Credited	Charged	Credit	Charge
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
14.37	.....	908.02	.....	922.39	.....
29.71	.....	.....	829.55	.....	57.20
14.19	.....	361.11	.....	375.30	.....
3.49	.....	91.29	.....	94.78	.....
49.44	.....	1,946.99	.....	1,996.43	.....
79.11	.....	2,088.55	.....	4,172.06	.....
60.85	.....	2,354.52	.....	2,415.37	.....
.....	13.25	1,431.68	.....	1,418.43	.....
.57	.....	119.84	.....	120.41	.....
237.21	.....	7,931.90	.....	8,169.11	.....
15.29	.....	1,990.31	.....	2,914.09	.....
70.77	.....	11,150.91	.....	11,221.68	.....
48.48	.....	1,986.26	.....	2,034.74	.....
38.28	.....	810.50	.....	1,805.84	.....
160.38	.....	1,857.21	.....	3,044.45	.....
25.53	.....	473.58	.....	1,137.34	.....
114.27	.....	10,760.34	.....	10,874.61	.....
55.52	.....	1,529.97	.....	2,973.42	.....
70.58	.....	17,389.54	.....	19,224.66	.....
13.09	.....	849.95	.....	863.04	.....
13.42	.....	2,328.95	.....	2,677.90	.....
42.72	.....	991.17	.....	2,101.89	.....
57.35	.....	2,531.04	.....	2,588.39	.....
16.15	.....	617.85	.....	634.00	.....
1.39	.....	92.50	.....	93.89	.....
80.77	.....	3,867.89	.....	3,948.66	.....
29.27	.....	489.27	.....	1,250.36	.....
48.58	.....	2,642.47	.....	2,691.05	.....
13.08	.....	8,087.16	.....	8,278.90	.....
42.36	.....	591.08	.....	1,692.42	.....
5.04	.....	602.61	.....	607.65	.....
153.47	.....	5,837.41	.....	5,990.88	.....
51.03	.....	1,342.54	.....	1,393.57	.....
151.88	.....	15,977.03	.....	19,985.57	.....
.....	2,019.03	2,364.21	.....	.....	16,926.90
4.51	.....	772.45	.....	776.96	.....
.45	.....	.....	4.44	.....	3.99
21.38	.....	762.84	.....	784.22	.....
22.26	.....	653.69	.....	675.95	.....
15.50	.....	941.10	.....	956.60	.....
29.34	.....	540.32	.....	1,303.18	.....
.....	.35	264.21	.....	263.86	.....
.....	66.35	320.11	.....	253.76	.....
10.90	.....	1,225.47	.....	1,236.37	.....
31.86	.....	1,989.51	.....	2,021.37	.....

NIAGARA

Statement showing the net Credit or Charge to each Municipality in respect of power made and interest added during the year. Also the net amount credited ending October 31, 1927, and the accumulated amount standing

Municipality	Date commenced operating	Net credit or charge at October 31, 1926		Cash receipts and payments on account of such credits and charges, also adjustments made during the year	
		Credit	Charge	Credited	Charged
		$ c.	$ c.	$ c.	$ c.
Mitchell	Sept., 1911	906.94			906.94
Moorefield	Mar., 1918	109.35			109.35
Mount Brydges	Mar., 1915	553.63			553.63
Newbury	Mar., 1921	177.35		.87	
New Hamburg	Mar., 1911	864.41			864.41
Newmarket	April, 1925		931.30	931.30	
New Toronto	Feb., 1914	8,319.59			8,319.59
Niagara Falls	Dec., 1915		2,274.81	661.71	
Niagara-on-Lake	Aug., 1919		946.97	946.97	
Norwich	May, 1912	857.65			857.65
Oil Springs	Feb., 1918		997.62	997.62	
Otterville	Feb., 1916	676.65			
Palmerston	July, 1916	1,299.50			1,299.50
Paris	Feb., 1914	846.13			846.13
Parkhill	May, 1920	993.00			993.00
Petrolia	May, 1916	671.51			
Plattsville	Dec., 1914	555.23			555.23
Point Edward	Nov., 1916	1,068.29			32.33
Port Colborne	Mar., 1920	529.01			529.01
Port Credit	Aug., 1912	326.46			326.46
Port Dalhousie	Nov., 1912	46.44			146.17
Port Dover	Dec., 1921	630.64			630.64
Port Rowan	Nov., 1926				
Port Stanley	April, 1912	1,440.50			2,254.55
Preston	Jan., 1911	1,355.44			1,759.12
Princeton	Jan., 1915	499.19			
Queenston	Mar., 1921		807.61	224.86	
Richmond Hill	June, 1925		359.34	359.34	
Ridgetown	Dec., 1915	757.82			18.21
Riverside	Nov., 1922	5,044.48			5,044.48
Rockwood	Sept., 1913	339.69			339.69
Rodney	Feb., 1917	361.28			625.49
St. Catharines	April, 1914		2,362.45	2,129.24	
St. Clair Beach	Nov., 1922	652.05			652.05
St. George	Sept., 1915		17.24	17.24	
St. Jacobs	Sept., 1917	397.27			397.27
St. Marys	May, 1911	1,513.29		266.64	
St. Thomas	April, 1911	11,996.80			24,176.33
Sandwich	Feb., 1924	12,125.41			12,125.41
Sarnia	Dec., 1916	16,878.41			6,813.02
Scarboro township	Aug., 1918		2,062.00	2,062.00	
Seaforth	Nov., 1911	1,766.23			1,766.23
Simcoe	Aug., 1915		124.80	124.80	
Springfield	Aug., 1917	1,791.55			1,827.64
Stamford township	Nov., 1916	973.73			973.73

SYSTEM—Continued *CREDIT OR CHARGE*

supplied to it to October 31, 1926, the cash receipts and payments thereon, adjustments or charged to each Municipality in respect of power supplied in the year as a credit or charge to each Municipality at October 31, 1927

Interest at 4% per annum added during the year		Net amount credited or charged in respect of power supplied in the year ending October 31, 1927		Accumulated amount standing as a credit or charge on October 31, 1927	
Credited	Charged	Credited	Charged	Credit	Charge
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
30.55	.....	961.23	.....	991.78	.....
2.98	.....	505.19	.....	508.17	.....
13.75	.....	388.48	.....	402.23	.....
7.10	.....	201.29	.....	386.61	.....
16.35	.....	422.40	.....	438.75	.....
.....	.....	.....	.....	.....	.....
125.82	.....	6,482.58	.....	6,608.40	.....
.....	64.52	.....	2,361.57	.....	4,039.19
.....	31.73	49.09	.....	17.36	.....
24.64	.....	633.01	.....	657.65	.....
.....	21.51	29.46	.....	7.95	.....
27.07	.....	474.74	.....	1,178.46	.....
37.56	.....	1,193.68	.....	1,231.24	.....
14.48	.....	425.19	.....	439.67	.....
38.66	.....	1,089.38	.....	1,128.04	.....
26.86	.....	2,264.11	.....	2,962.48	.....
8.63	.....	459.52	.....	468.15	.....
42.01	.....	1,363.96	.....	2,441.93	.....
7.88	.....	551.78	.....	559.66	.....
4.65	.....	122.00	.....	126.65	.....
.....	4.05	569.36	.....	465.58	.....
9.77	.....	235.34	.....	245.11	.....
.....	.....	.....	1,130.81	.....	1,130.81
28.29	.....	1,702.06	.....	916.30	.....
4.05	.....	2,684.88	.....	2,285.25	.....
19.97	.....	423.98	.....	943.14	.....
.....	25.80	219.40	.....	.....	389.15
.....	5.10	517.97	.....	512.87	.....
29.89	.....	834.62	.....	1,604.12	.....
95.64	.....	6,393.72	.....	6,489.36	.....
7.90	.....	701.57	.....	709.47	.....
8.72	.....	402.62	.....	147.13	.....
.....	46.09	.....	4,701.68	.....	4,980.98
12.36	.....	508.52	.....	520.88	.....
.....	0.26	381.98	.....	381.72	.....
11.00	.....	388.01	.....	399.01	.....
62.72	.....	3,001.83	.....	4,844.48	.....
198.95	.....	7,303.97	.....	.....	4,676.61
190.53	.....	9,133.42	.....	9,323.95	.....
607.17	.....	18,963.46	.....	29,636.02	.....
.....	30.73	2,038.03	.....	2,007.30	.....
35.61	.....	1,389.19	.....	1,424.80	.....
.....	1.74	.....	1,276.55	.....	1,278.29
36.33	.....	763.60	.....	763.84	.....
34.15	.....	1,060.67	.....	1,094.82	.....

NIAGARA

Statement showing the net Credit or Charge to each Municipality in respect of power made and interest added during the year. Also the net amount credited ending October 31, 1926, and the accumulated amount standing

Municipality	Date commenced operating	Net credit or charge at October 31, 1925		Cash receipts and payments on account of such credits and charges, also adjustments made during the year	
		Credit	Charge	Credited	Charged
		$ c.	$ c.	$ c.	$ c.
Stouffville	Sept., 1923	467.21			
Stratford	Jan., 1911	6,073.69			6,073.69
Strathroy	Dec., 1914	3,477.65			3,477.65
Streetsville	Nov., 1913	9,626.35			
Sutton	Aug., 1923	722.15			722.15
Tavistock	Nov., 1916	1,775.42			1,775.42
Tecumseh	Nov., 1922	1,696.93			1,696.93
Thamesford	Feb., 1914	951.49			951.49
Thamesville	Oct., 1915	1,242.30			28.37
Thedford	May, 1922		337.87	337.87	
Thorndale	Mar., 1914	503.40			503.40
Thorold	Jan., 1921		362.81	362.81	
Tilbury	April, 1915	1,407.71			1,407.71
Tillsonburg	Aug., 1911	3,076.92			3,076.92
Toronto	June, 1911	6,962.59		2,773.02	
Toronto Transport'n Commission	Jan., 1927				
Toronto township	Aug., 1913	510.34			510.34
Walkerville	Nov., 1914	21,611.59			21,611.59
Wallaceburg	Feb., 1915	1,011.91			
Wardsville	June, 1921	149.67		2.61	
Waterdown	Nov., 1911	1,626.48			
Waterford	April, 1915	580.65			
Waterloo	Dec., 1910	1,296.20			1,296.20
Watford	Sept., 1917	888.73			888.73
Welland	Sept., 1917		127.65		934.15
Wellesley	Nov., 1916	47.87		3.94	
West Lorne	Jan., 1917	689.06			1,462.80
Weston	Jan., 1911	3,220.86			3,220.86
Wheatley	Feb., 1924	1,604.71			
Windsor	Oct., 1914	39,874.70			39,874.70
Woodbridge	Dec., 1914	58.87			58.87
Woodstock	Jan., 1911	7,980.62			168.90
Wyoming	Nov., 1916	427.52			17.35
York East township	July, 1925	4,868.03			4,868.03
York North township	Nov., 1923	776.83			776.83
Zurich	Sept., 1917	1,289.77			1,289.77
RURAL POWER DISTRICT*					
Amherstburg	Nov., 1923	4,918.61			384.13
Aylmer	Nov., 1922		475.19		512.77
Ayr	July, 1926		124.59		13.15
Baden	Sept., 1922		408.85	14.36	
Barton	May, 1924		833.50		178.25
Beamsville	Jan., 1923	14,190.96			8,661.33
Belle River	Dec., 1922	12,648.50			10,433.87
Blenheim	July, 1924	1,913.72			1,321.38
Bolton	July, 1924	331.42			286.86
Bond Lake	Mar., 1924	22,407.03			17,503.93

*For townships included in rural power districts see "Cost of Power" and "Rural

SYSTEM—Continued *CREDIT OR CHARGE*

supplied to it to October 31, 1925, the cash receipts and payments thereon, adjustments or charged to each Municipality in respect of power supplied in the year as a credit or charge to each Municipality at October 31, 1926

Interest at 4% per annum added during the year		Net amount credited or charged in respect of power supplied in the year ending October 31, 1926		Accumulated amount standing as a credit or charge on October 31, 1926	
Credited	Charged	Credited	Charged	Credit	Charge
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
18.69	.....	856.81	.....	1,342.71	.....
115.15	.....	11,708.98	.....	11,824.13	.....
60.58	.....	1,704.11	.....	1,764.69	.....
385.05	.....	.....	1,171.69	8,839.71	.....
14.71	.....	.....	22.90	.....	8.19
35.52	.....	2,045.29	.....	2,080.81	.....
32.17	.....	1,490.26	.....	1,522.43	.....
19.73	.....	786.80	.....	806.53	.....
49.67	.....	911.57	.....	2,175.17	.....
.....	5.55	600.54	.....	594.99	.....
8.80	.....	529.45	.....	538.25	.....
.....	6.88	577.57	.....	570.69	.....
42.86	.....	700.98	.....	743.84	.....
80.63	.....	626.40	.....	707.03	.....
351.44	.....	70,712.21	.....	80,799.26	.....
.....	.....	3,290.61	.....	3,290.61	.....
7.23	.....	1,142.20	.....	1,149.43	.....
409.73	.....	14,330.37	.....	14,740.10	.....
40.48	.....	3,512.40	.....	4,564.79	.....
6.05	.....	213.00	.....	371.33	.....
65.06	.....	1,171.31	.....	2,862.85	.....
23.23	.....	.....	353.40	250.48	.....
24.50	.....	3,442.69	.....	3,467.19	.....
28.98	.....	1,194.66	.....	1,223.64	.....
.....	2.98	2,926.51	.....	1,861.73	.....
2.00	.....	247.82	.....	301.66	.....
12.90	.....	923.97	.....	163.13	.....
48.71	.....	3,712.67	.....	3,761.38	.....
64.19	.....	905.51	.....	2,574.41	.....
567.47	.....	41,789.62	.....	42,357.09	.....
1.48	.....	.....	215.89	.....	214.41
314.95	.....	7,140.76	.....	15,267.43	.....
17.09	.....	243.94	.....	671.20	.....
69.87	.....	361.00	.....	430.87	.....
10.98	.....	2,344.68	.....	2,355.66	.....
23.70	.....	1,223.59	.....	1,247.29	.....
181.38	.....	3,897.38	.....	8,613.24	.....
.....	38.95	3,167.82	.....	2,140.91	.....
.....	5.50	452.89	.....	309.65	.....
.....	43.11	1,652.73	.....	1,215.13	.....
.....	40.47	.....	62.89	.....	1,115.11
377.63	.....	5,023.02	.....	10,930.28	.....
349.21	.....	3,543.60	.....	6,107.44	.....
50.74	.....	1,402.97	.....	2,046.05	.....
7.94	.....	116.53	.....	169.03	.....
633.16	.....	10,305.50	.....	15,841.76	.....

Operating" statements preceding.

NIAGARA

Statement showing the net Credit or Charge to each Municipality in respect of power made and interest added during the year. Also the net amount credited ending October 31, 1927, and the accumulated amount standing

Rural power district	Date commenced operating	Net credit or charge at October 31, 1926		Cash receipts and payments on account of such credits and charges, also adjustments made during the year	
		Credit	Charge	Credited	Charged
		$ c.	$ c.	$ c.	$ c.
Bothwell	Dec., 1923	.....	69.92	.....	22.64
Brampton	Nov., 1923	549.53	.....	.....	297.78
Brant	Oct., 1922	8,001.66	.....	.....	6,240.11
Brigden	Jan., 1927	.....	.....	.....	.....
Burford	Jan., 1927	.....	.....	.....	.....
Caledonia	Oct., 1925	.....	97.38	.....	38.40
Chatham	May, 1922	12,837.16	.....	.....	10,433.17
Chippawa	July, 1922	.....	567.54	.....	899.47
Delaware	Oct., 1922	8,929.20	.....	.....	6,758.28
Dorchester	Dec., 1921	19,849.54	.....	.....	15,638.14
Drumbo	Aug., 1922	5,311.90	.....	.....	4,139.86
Dundas	Jan., 1922	4,796.25	.....	.....	4,488.90
Dutton	Feb., 1926	77.22	.....	.....	29.59
Elmira	June, 1926	72.78	.....	.....	14.51
Elora	Jan., 1926	484.99	.....	.....	40.47
Essex	Nov., 1924	1,676.30	.....	.....	716.94
Exeter	Nov., 1922	7,037.15	.....	.....	4,883.73
Forest	Dec., 1926	.....	.....	.....	.....
Galt	Oct., 1922	1,127.61	.....	.....	476.23
Georgetown	Nov., 1924	989.96	.....	.....	612.82
Goderich	June, 1925	568.02	.....	.....	27.49
Grantham	Nov., 1924	6,435.89	.....	.....	5,450.60
Guelph	Jan., 1925	.....	460.36	.....	145.79
Haldimand	Oct., 1925	865.14	.....	.....	406.73
Harrow	Nov., 1923	102.39	.....	.....	38.09
Ingersoll	Oct., 1922	185.39	.....	.....	39.10
Jordan	May, 1922	794.15	.....	.....	755.70
Keswick	Mar., 1924	6,320.52	.....	.....	3,471.91
Kingsville	Nov., 1923	13,700.80	.....	.....	8,671.22
Lansing	Mar., 1924	2,616.33	.....	.....	349.27
Listowel	Nov., 1926	.....	.....	.....	.....
London	Nov., 1922	33,463.96	.....	.....	23,500.56
Lucan	June, 1926	285.37	.....	.....	293.99
Lynden	Feb., 1922	2,754.73	.....	.....	1,295.71
Markham	Dec., 1922	7,643.23	.....	.....	5,718.86
Milton	Jan., 1925	514.90	.....	.....	345.13
Milverton	Aug., 1927	.....	.....	.....	.....
Mitchell	Dec., 1925	21.04	.....	.....	123.79
Mount Joy	Jan., 1924	519.49	.....	.....	404.38
Newmarket	Mar., 1924	104.24	.....	.....	139.61
Niagara	Jan., 1922	12,047.75	.....	.....	5,949.06
Norwich	May, 1925	2,100.08	.....	.....	496.03
Oil Springs	Dec., 1925	725.52	.....	.....	232.09
Palmerston	Nov., 1926	.....	.....	.....	.....
Petrolia	Aug., 1923	.....	357.37	.....	70.93

SYSTEM—Continued *CREDIT OR CHARGE*

supplied to it to October 31, 1926, the cash receipts and payments thereon, adjustments or charged to each Municipality in respect of power supplied in the year as a credit or charge to each Municipality at October 31, 1927

Interest at 4% per annum added during the year		Net amount credited or charged in respect of power supplied in the year ending October 31, 1927		Accumulated amount standing as a credit or charge on October 31, 1927	
Credited	Charged	Credited	Charged	Credit	Charge
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
.....	3.70	141.34	.....	45.08	.....
14.91	.....	708.08	.....	974.74	.....
199.77	.....	.....	403.89	1,557.43	.....
.....	.....	.....	80.91	.....	80.91
.....	.....	.....	340.47	.....	340.47
.....	5.43	45.69	.....	.....	95.52
305.53	.....	2,026.71	.....	4,736.23	.....
.....	58.68	1,502.36	.....	.....	23.33
241.87	.....	2,386.80	.....	4,799.59	.....
486.43	.....	413.20	.....	5,111.03	.....
134.08	.....	144.92	.....	1,451.04	.....
51.88	.....	1,567.49	.....	1,926.72	.....
1.98	.....	260.14	.....	309.75	.....
2.33	.....	334.73	.....	395.33	.....
17.78	.....	387.98	.....	850.28	.....
55.01	.....	827.81	.....	1,842.18	.....
184.71	.....	1,912.75	.....	4,250.88	.....
.....	.....	.....	127.38	.....	127.38
33.10	.....	1,101.08	.....	1,785.56	.....
28.90	.....	214.21	.....	620.25	.....
21.62	.....	195.18	.....	757.33	.....
170.83	.....	1,120.46	.....	2,276.58	.....
.....	24.24	937.46	.....	307.07	.....
26.41	.....	1,311.27	.....	1,796.09	.....
2.57	.....	2,094.60	.....	2,161.47	.....
5.85	.....	344.41	.....	496.55	.....
1.54	.....	503.51	.....	543.50	.....
190.53	.....	1,048.44	.....	4,087.58	.....
400.59	.....	3,800.61	.....	9,230.78	.....
90.68	.....	931.04	.....	3,288.78	.....
.....	.....	834.59	.....	834.59	.....
908.57	.....	12,988.49	.....	23,860.46	.....
8.62	.....	853.22	.....	853.22	.....
72.10	.....	571.66	.....	2,102.78	.....
198.33	.....	1,538.73	.....	3,661.43	.....
14.55	.....	1,596.24	.....	1,780.56	.....
.....	.....	22.46	.....	22.46	.....
.....	4.11	1,431.19	.....	1,324.33	.....
13.30	.....	235.27	.....	363.68	.....
.....	1.41	2,205.42	.....	2,168.64	.....
373.11	.....	5,475.29	.....	11,947.09	.....
64.16	.....	3,002.66	.....	4,670.87	.....
24.33	.....	792.19	.....	1,309.95	.....
.....	.....	20.97	.....	20.97	.....
.....	17.13	25.27	.....	.....	420.16

NIAGARA

Statement showing the net Credit or Charge to each Municipality in respect of power made and interest added during the year. Also the net amount credited ending October 31, 1927, and the accumulated amount standing

Rural power district	Date commenced operating	Net credit or charge at October 31, 1926		Cash receipts and payments on account of such credits and charges, also adjustments made during the year	
		Credit	Charge	Credited	Charged
		$ c.	$ c.	$ c.	$ c.
Preston	April, 1922	17,674.42	.....	.....	10,266.73
Ridgetown	Mar., 1922	13,761.78	.....	.....	11,516.10
St. Jacobs	Nov., 1922	6,570.37	.....	.....	4,244.54
St. Thomas	Aug., 1923	14,449.77	.....	.....	10,288.54
Saltfleet	Feb., 1922	9,510.46	.....	.....	5,159.32
Sandwich	July, 1922	22,674.42	.....	.....	11,456.82
Sarnia	June, 1923	6,832.36	.....	.....	2,963.14
Scarboro	Dec., 1923	1,261.43	.....	.....	760.37
Simcoe	Nov., 1922	466.09	.....	.....	183.77
Stamford	Mar., 1922	3,632.54	.....	.....	584.50
Stratford	July, 1924	4,104.54	.....	.....	2,866.25
Strathroy	Jan., 1927	.....	.....	.....	.....
Streetsville	Nov., 1922	.....	120.20	.....	60.03
Tavistock	April, 1923	1,795.33	.....	.....	1,093.54
Tilbury	Dec., 1923	483.35	.....	.....	322.42
Tillsonburg	Dec., 1923	4,537.13	.....	.....	793.90
Wallaceburg	Jan., 1923	11,341.07	.....	.....	7,616.31
Walsingham	Dec., 1926	.....	.....	.....	.....
Walton	Nov., 1924	356.03	.....	.....	148.93
Waterdown	Oct., 1922	1,528.75	.....	.....	184.96
Waterford	Nov., 1923	.....	989.50	.....	117.04
Welland	April, 1922	12,543.39	.....	.....	5,051.43
Woodbridge	Jan., 1923	6,976.07	.....	.....	3,549.88
Woodstock	Feb., 1922	25,300.60	.....	.....	20,241.40
Totals	.....	699,289.87	80,349.00	60,210.64	508,248.73

SYSTEM—Continued *CREDIT OR CHARGE*

supplied to it to October 31, 1926, the cash receipts and payments thereon, adjustments or charged to each Municipality in respect of power supplied in the year as a credit or charge to each Municipality at October 31, 1927

Interest at 4% per annum added during the year		Net amount credited or charged in respect of power supplied in the year ending October 31, 1927		Accumulated amount standing as a credit or charge on October 31, 1927	
Credited	Charged	Credited	Charged	Credit	Charge
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
500.24	.....	2,878.42	.....	10,786.35	.....
334.25	.....	2,735.78	.....	5,315.71	.....
174.81	.....	1,151.62	.....	3,652.26	.....
381.18	.....	3,696.30	.....	8,238.71	.....
174.04	.....	.....	1,863.87	2,661.31	.....
711.59	.....	11,985.06	.....	23,914.25	.....
222.86	.....	2,330.62	.....	6,422.70	.....
33.76	.....	264.88	.....	799.70	.....
11.29	.....	405.46	.....	699.07	.....
121.92	.....	1,518.10	.....	4,688.06	.....
118.63	.....	.....	73.05	1,283.87	.....
.....	.....	528.71	.....	528.71	.....
.....	7.21	2,170.20	.....	1,982.76	.....
48.26	.....	.....	400.90	349.15	.....
13.58	.....	689.28	.....	863.79	.....
149.73	.....	3,969.18	.....	7,862.14	.....
299.77	.....	284.12	.....	4,308.65	.....
.....	.....	.....	1,409.55	.....	1,409.55
11.14	.....	.....	44.43	173.81	.....
51.06	.....	2,296.04	.....	3,690.89	.....
.....	44.26	.....	387.76	.....	1,538.56
405.51	.....	4,471.65	.....	12,369.12	.....
204.90	.....	2,744.13	.....	6,375.22	.....
612.96	.....	3,137.68	.....	8,809.84	.....
18,377.10	2,773.94	555,294.52	18,911.94	763,288.78	40,400.26

NIAGARA SYSTEM

Reserve for Renewals—October 31, 1927

Total provision for renewals to October 31, 1926	$7,889,892.34	
Deduct:		
Expenditures to October 31, 1926	607,634.60	
Balance brought forward October 31, 1926		$7,282,257.74
Added during the year ending October 31, 1927:		
Amounts charged to municipalities as part of the cost of power delivered to them	$689,285.35	
Amounts included in costs of distribution of power within Rural Power Districts	78,193.87	
Provision against equipment employed in respect of contracts with sundry companies	209,454.60	
Renewals reserve created in respect of lines purchased and transferred to Rural Power Districts	2,601.66	
Renewals reserve provided on second-hand equipment purchased	696.04	
Renewals reserve provided in respect of certain rural lines transferred to Rural Power Districts	1,943.71	
Interest at 4% per annum on the monthly balances at the credit of the account	291,343.53	
		1,273,518.76
		$8,555,776.50
Deduct:		
Provision for renewals allowed on plant sold to sundry municipalities	$4,575.98	
Expenditures during the year ending October 31, 1927	101,323.36	
		105,899.34
Balance carried forward October 31, 1927		$8,449,877.16

NIAGARA SYSTEM

Reserve for Obsolescence and Contingencies, October 31, 1927

Balance brought forward October 31, 1926	$3,379,266.58	
Additional provision for obsolescence and contingencies to October 31, 1927	49,084.50	
		$3,428,351.08
Added during the year ending October 31, 1927:		
Amounts charged to municipalities as part of the cost of power delivered to them	$1,168,156.66	
Amounts included in the costs of distribution of power within rural power districts	39,096.93	
Provision against equipment employed in respect of contracts with sundry customers who purchased power	540,577.08	
Interest at 4% per annum on monthly balances at the credit of the account	135,170.66	
		1,883,001.33
		$5,311,352.41
Deduct:		
Expenditures during the year ending October 31, 1927		15,705.56
Balance carried forward October 31, 1927		$5,295,646.85

NIAGARA SYSTEM *SINKING FUND*

Statement showing Sinking Fund paid by each Municipality in the periods mentioned hereunder as part of the cost of power delivered thereto, together with the proportionate share of other sinking funds provided out of other revenues of the system and interest allowed thereon to October 31, 1927

Municipality	Period of years ending Oct. 31, 1927	Amount	Municipality	Period of years ending Oct. 31, 1927	Amount
		$ c.			$ c.
Acton	10 years	14,424.63	Elora	8 years	10,426.22
Agincourt	3 "	1,314.73	Embro	8 "	3,164.70
Ailsa Craig	7 "	4,953.62	Erieau	4 "	718 34
Alvinston	4 "	3,831.21	Erie Beach	3 "	194 88
Amherstburg	10 "	10,284.04	Essex	4 "	6,047.17
Ancaster twp	4 "	4,420.90	Etobicoke twp	5 "	29,841.79
Arkona	1 "	343.13	Exeter	6 "	10,296.80
Aylmer	4 "	9,264.64	Fergus	8 "	10,991.41
Ayr	8 "	3,482.97	Fonthill	2 "	428 40
Baden	10 "	9,975.46	Ford City	5 "	41,335.64
Barton twp	4 "	7,578.21	Forest	5 "	6,346.39
Beachville	10 "	13,068.23	Galt	11 "	146,957.46
Belle River	5 "	1,744.70	Georgetown	9 "	25,767.03
Blenheim	7 "	9,670.07	Glencoe	4 "	4,031.99
Blyth	4 "	1,523.91	Goderich	8 "	32,887.83
Bolton	7 "	5,812.48	Granton	6 "	2,282.14
Bothwell	7 "	6,624.23	Guelph	11 "	169,920.47
Brampton	11 "	42,055.50	Hagersville	9 "	21,404.25
Brantford	8 "	209,593.40	Hamilton	11 "	725,621.54
Brantford twp	4 "	4,327.00	Harrison	6 "	8,769.40
Bridgen	5 "	3,062.23	Harrow	4 "	3,029.44
Brussels	4 "	2,281.90	Hensall	6 "	3,402.00
Burford	7 "	3,399.77	Hespeler	11 "	22,047.71
Burgessville	6 "	1,333.06	Highgate	6 "	2,786.24
Caledonia	10 "	5,059.12	Humberstone	4 "	2,640.26
Campbellville	3 "	208.61	Ingersoll	11 "	48,451.08
Cayuga	3 "	1,505.20	Jarvis	4 "	2,657.88
Chatham	7 "	101,949.27	Kingsville	4 "	8,366.82
Chippawa	5 "	4,201.88	Kitchener	11 "	312,279.19
Clifford	4 "	1,034.18	Lambeth	7 "	2,213.89
Clinton	8 "	12,132.10	La Salle	2 "	1,038.72
Comber	7 "	5,722.47	Leamington	4 "	11,505.16
Cottam	1 "	200.46	Listowel	6 "	17,044.48
Courtright	4 "	1,046.01	London	11 "	575,382.41
Dashwood	5 "	2,245.75	London Ry. Comm.	8 "	43,103.19
Delaware	7 "	668.85	London twp	3 "	1,663.00
Dorchester	8 "	1,732.36	Louth twp	3 "	222.67
Drayton	4 "	2,751.36	Lucan	7 "	6,004.98
Dresden	7 "	7,844.57	Lynden	7 "	4,959.84
Drumbo	8 "	1,592.61	Markham	4 "	3,471.82
Dublin	5 "	1,421.68	Merlin	4 "	2,868.50
Dundas	11 "	41,442.04	Merritton	6 "	11,425.76
Dunnville	4 "	12,456.89	Milton	9 "	33,688.22
Dutton	7 "	5,007.30	Milverton	6 "	13,867.31
Elmira	9 "	20,986.07	Mimico	10 "	29,980.27

NIAGARA SYSTEM —Continued *SINKING FUND*

Statement showing Sinking Fund paid by each Municipality in the periods mentioned hereunder as part of the cost of power delivered thereto, together with the proportionate share of other sinking funds provided out of other revenues of the system and interest allowed thereon to October 31, 1927

Municipality	Period of years ending Oct. 31, 1927	Amount	Municipality	Period of years ending Oct. 31, 1927	Amount
		$ c.			$ c.
Mitchell	11 years	11,901.23	Seaforth	11 years	20,709.03
Moorefield	4 "	1,506.31	Simcoe	7 "	17,567.25
Mount Brydges	7 "	1,560.09	Springfield	5 "	2,060.43
Newburg	4 "	944.05	Stamford twp	6 "	17,576.12
New Hamburg	11 "	14,018.90	Stouffville	4 "	2,609.91
New Toronto	8 "	101,778.40	Stratford	11 "	151,555.64
Niagara Falls	7 "	138,567.84	Strathroy	8 "	21,701.26
Niagara-on-Lake	4 "	6,325.10	Streetsville	8 "	13,228.51
Norwich	10 "	11,226.37	Sutton	4 "	2,025.51
Oil Springs	4 "	7,328.37	Tavistock	6 "	10,350.30
Otterville	6 "	2,004.42	Tecumseh	5 "	3,610.51
Palmerston	6 "	9,917.23	Thamesford	8 "	4,621.06
Paris	8 "	31,277.70	Thamesville	7 "	4,092.89
Parkhill	4 "	3,892.93	Thedford	4 "	1,888.00
Petrolia	6 "	27,280.46	Thorndale	8 "	2,702.46
Plattsville	8 "	2,543.59	Thorold	5 "	13,518.26
Point Edward	5 "	11,712.37	Tilbury	7 "	10,303.91
Port Colborne	6 "	17,876.60	Tillsonburg	11 "	23,399.52
Port Credit	10 "	7,526.46	Toronto	11 "	4,229,055.60
Port Dalhousie	6 "	6,156.73	Toronto twp	9 "	16,758.96
Port Dover	4 "	4,156.09	Walkerville	8 "	153,201.43
Port Rowan	1 "	401.69	Wallaceburg	7 "	42,390.67
Port Stanley	10 "	10,647.18	Wardsville	4 "	619 86
Preston	11 "	73,619.93	Waterdown	11 "	6,829.30
Princeton	8 "	1,618.81	Waterford	7 "	7,080.01
Queenston	4 "	1,568.43	Waterloo	11 "	65,331.07
Richmond Hill	3 "	1,945.85	Watford	5 "	4,451.08
Ridgetown	7 "	10,277.96	Welland	5 "	64,972.90
Riverside	5 "	11,931.32	Wellesley	6 "	5,100.39
Rockwood	9 "	3,013.47	West Lorne	6 "	8,545.16
Rodney	5 "	2,785.95	Weston	11 "	57,866.97
St. Catharines	6 "	116,752.67	Wheatley	4 "	1,805.26
St. Clair Beach	5 "	1,218.54	Windsor	8 "	430,652.61
St. George	7 "	3,254.02	Woodbridge	8 "	7,714.46
St. Jacobs	5 "	2,998.76	Woodstock	11 "	90,824.29
St. Mary's	11 "	36,610.46	Wyoming	6 "	2,002.31
St. Thomas	11 "	122,619.61	York East twp	3 "	24,120.32
Sandwich	4 "	38,478.26	York North twp	4 "	7,674.98
Sarnia	6 "	135,394.75	Zurich	5 "	3,427.80
Scarboro twp	4 "	24,521.59	Toronto & York Ry	5 "	65,361.86
			Sandwich, W. & A. Ry	5 "	22,608.07
			Toronto Trans. Com.	1 "	9,865.39

Statement showing Sinking Fund paid by each Municipality in the periods mentioned hereunder as part of the cost of power delivered thereto, together with the proportionate share of other sinking funds provided out of other revenues of the system and interest allowed thereon to October 31, 1927

Rural power district	Period of years ending Oct. 31, 1927	Amount	Rural power district	Period of years ending Oct. 31, 1927	Amount
		$ c.			$ c.
RURAL POWER DISTRICTS*			Listowel	1 years	330.71
			London	5 "	12,141.02
Amherstburg	4 years	7,650.05	Lucan	2 "	292.22
Aylmer	6 "	1,992.10	Lynden	6 "	1,888.00
Ayr	2 "	116.05	Markham	5 "	1,780.53
Baden	6 "	2,169.72			
Barton	4 "	692.84	Milton	3 "	320.09
			Milverton	1 "	38.85
Beamsville	5 "	8,814.61	Mitchell	2 "	898.72
Belle River	5 "	3,411.01	Mount Joy	4 "	128.50
Blenheim	4 "	524.99	Newmarket	4 "	1,243.35
Bolton	4 "	322.62			
Bond Lake	4 "	4,613.49	Niagara	6 "	5,260.67
			Norwich	3 "	5,492.93
Bothwell	4 "	276.84	Oil Springs	2 "	418.47
Brampton	4 "	267.43	Palmerston	1 "	5.58
Brant	6 "	2,745.07	Petrolia	5 "	196.17
Brigden	1 "	141.32			
Burford	1 "	266.73	Preston	6 "	8,186.83
			Ridgetown	6 "	3,090.08
Caledonia	3 "	227.08	St. Jacob's	5 "	2,813.66
Chatham	6 "	3,481.96	St. Thomas	5 "	4,965.66
Chippawa	6 "	2,387.04	Saltfleet	6 "	10,998.52
Delaware	5 "	2,660.23			
Dorchester	6 "	5,650.19	Sandwich	6 "	12,013.72
			Sarnia	5 "	4,155.73
Drumbo	6 "	1,256.11	Scarboro	4 "	561.06
Dundas	6 "	4,110.79	Simcoe	5 "	982.13
Dutton	2 "	140.11	Stamford	6 "	1,606.47
Elmira	2 "	167.27			
Elora	2 "	1,202.82	Stratford	4 "	2,513.56
			Strathroy	1 "	110.00
Essex	3 "	1,545.33	Streetsville	5 "	548.14
Exeter	5 "	2,417.31	Tavistock	5 "	1,028.87
Forest	1 "	18.94	Tilbury	4 "	203.63
Galt	6 "	1,022.31			
Georgetown	3 "	362.02	Tillsonburg	4 "	6,242.47
			Wallaceburg	5 "	3,034.39
Goderich	3 "	712.46	Walsingham	1 "	353.14
Grantham	3 "	6,411.97	Walton	3 "	237.21
Guelph	3 "	717.39	Waterdown	5 "	2,971.93
Haldimand	3 "	348.45			
Harrow	4 "	901.59	Waterford	4 "	808.02
			Welland	6 "	14,330.03
Ingersoll	6 "	206.30	Woodbridge	5 "	5,377.58
Jordan	6 "	1,192.11	Woodstock	6 "	6,750.78
Keswick	4 "	2,576.94			
Kingsville	4 "	10,393.47			9,907,227.21
Lansing	4 "	738.03			

*For townships included in rural power districts see "cost of power" and "rural operating" statements preceding.

NIAGARA SYSTEM

Reserve for Sinking Fund, October 31, 1927

Total provision for sinking fund to October 31, 1926		$7,932,626.28
Add:		
Additional sinking fund provided to October 31, 1926, on certain rural power districts	$1,221.54	
Sinking fund provided on lines transferred from "Rural Lines" account to "Rural Power Districts" account	397.59	
		1,619.13
		$7,934,245.41
Deduct:		
Sinking fund on certain lines and equipment sold to municipalities and rural power districts	$1,629.47	
Adjustment of sinking fund revision of 1926	688.15	
		2,317.62
		$7,931,927.79
Provided in the year ending October 31, 1927, in respect of:		
Advances by the Province for construction of transmission lines and stations	$318,701.96	
Advances by the Province for rural power districts	20,764.27	
Advances by the Province for construction of pipe line to Ontario Power generating station	36,923.85	
Advances by the Province for construction of Queenston development	799,890.61	
Bonds issued and assumed by the Commission in connection with the purchase of the properties of the Ontario Power Company, Toronto Power Company, Essex system and Thorold	481,727.67	
Interest at 4% per annum on amounts standing at the credit of the reserve accounts	317,291.06	
		1,975,299.42
		$9,907,227.21

NIAGARA SYSTEM—RURAL LINES

Statement showing Interest, Sinking Fund, Renewals and Contingencies charged by the Commission to the Municipalities which operate the respective Rural Lines for the year ending October 31, 1927

Lines operated by	Capital cost	Interest	Sinking fund	Renewals	Contingencies	Total interest, sinking fund, renewals and contingencies charged
	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
Ancaster township	5,734.62	235.12	103.22	114.69	28.67	481.70
Bothwell	6,571.84	352.91	375.99	171.44	.....	900.34
Brampton	588.87	32.62	10.60	11.78	2.94	57.94
Louth township	2,771.19	154.63	49.88	.....	.....	204.51
Milton	15,909.84	789.13	286.38	318.20	79.55	1,473.26
Scarboro township	4,521.25	278.96	81.38	90.43	22.61	473.38
Welland	19,617.60	823.94	353.12	392.35	98.09	1,667.50
Totals	55,715.21	2,667.31	1,260.57	1,098.89	231.86	5,258.63

NIAGARA SYSTEM—RURAL LINES

Statement showing the total Sinking Fund paid in respect of each line; provision for Renewals, also provision for Contingencies, together with interest allowed thereon to October 31, 1927

Lines operated by	Sinking Fund	
	Period of years ending October 31, 1927	Amount
		$ c.
Ancaster township	14 years	1,723.10
Bothwell	11 "	6,571.84
Brampton	10 "	130.36
Louth township	9 "	610.54
Milton	14 "	1,211.61
Scarboro township	10 "	1,438.82
Welland	15 "	6,536.89
Total sinking fund paid	.....	18,223.16
Provision for renewal of transmission lines	.....	1,775.41
Provision for contingencies	.....	473.00

GEORGIAN BAY

Operating Account for Year

COST OF OPERATION AS PROVIDED FOR UNDER SECTIONS 6c AND 23 OF THE ACT

Power purchased		$1,871 91
Costs of operating and maintaining the generating plants, transmission lines, stations, etc., including the proportion of administrative expenses chargeable to the operation of the system		262,942 61
Interest on capital invested		242,638.73
Provision for renewal of generating plant, lines and stations, etc		67,063.49
Provisions for contingencies:		
By charges against municipalities and rural power districts	$39,204.50	
By charges against contracts with private companies	3,712.51	
		42,917.01
Provisions for sinking funds:		
By charges against municipalities and rural power districts	$49,823.96	
By charges against contracts with private companies which purchase power	4,304.17	
		54,128.13
		$671,561.88

GEORGIAN BAY SYSTEM—

Operating Account for Year ending October 31, 1927.

Power purchased from the Commission	$12,929.81
Costs of operating and maintaining transmission lines and equipment	7,102.90
Interest on capital investment	5,124.98
Provision for renewal of lines and equipment	3,645.70
Provision for contingencies	1,813.86
Provision for sinking fund for repayment of cash advances	1,135.19
	$31,752 44

SYSTEM

ending October 31st, 1927

REVENUE FOR PERIOD		
Collected from municipalities		$669,694.05
Power sold to private companies		47,905.70
		$717,599.75
Deduct:		
Amounts collected from certain municipalities in excess of the sum required to be paid by them for power supplied in the period	$47,370.39	
Less:		
Amounts due by certain municipalities, being the difference between sums paid and the cost of power supplied to them in the period	1,332.52	46,037.87
		$671,561.88

RURAL POWER DISTRICTS

For detail report see pages 172 and 174

Revenue collected from rural power districts		$33,885.12
Add:		
Deficit on operation of certain rural power districts	$561 18	
Deduct:		
Surplus on operation of certain rural power districts	2,693.89	2,132.71
		$31,752.41

GEORGIAN BAY

Statement showing the amount to be paid by each Municipality as the Cost (under received by the Commission from each Municipality on account of such cost, upon ascertainment (by annual adjustment) of the actual cost of

Municipality	Interim rates per horsepower collected by Commission during year		Share of capital cost of system on which interest and fixed charges are payable	Average horse-power supplied in year after correction for power factor	Cost of power to Commission	Share of operating costs		
	To Jan. 1 1927	To Oct. 31 1927				Operating maintenance and administrative expenses	Interest	Renewals
	$ c.	$ c.	$ c.		$ c.	$ c.	$ c.	$ c.
Alliston	.....	75.00	82,510.16	161.9	17.33	2,827.13	3,910.39	1,340.52
Arthur	98.00	90.00	56,670.69	85.8	9.18	2,698.89	2,669.28	967.70
Barrie	33.00	30.00	357,709.70	1,573.6	168.42	19,085.06	16,845.87	4,112.51
Beaverton	45.00	40.00	44,202.34	174.4	18.67	3,010.87	2,067.78	547.23
Beeton	.....	85.00	66,388.19	108.5	11.62	2,353.00	3,144.66	1,120.22
Bradford	.....	84.00	81,921.08	147.0	15.73	3,474.13	3,880.88	1,356.14
Brechin	85.00	70.00	17,512.19	47.9	5.12	1,076.40	818.17	257.73
Cannington	52.00	45.00	34,456.49	122.1	13.07	2,256.82	1,609.67	452.09
Chatsworth	.....	53.00	10,802.89	35.1	3.76	748.80	508.33	148.26
Chesley	50.00	45.00	108,485.70	343.8	36.80	5,308.56	5,118.23	1,505.74
Coldwater	.....	41.00	27,970.82	99.0	10.60	1,508.80	1,335.75	376.71
Collingwood	42.00	40.00	336,321.61	1,164.6	124.65	18,248.29	15,786.19	4,484.37
Cookstown	65.00	60.00	19,077.28	44.8	4.79	850.57	903.81	295.84
Creemore	65.00	60.00	35,300.38	87.0	9.31	1,977.16	1,661.52	537.52
Dundalk	40.00	37.00	30,801.60	126.5	13.54	2,407.22	1,450.10	371.72
Durham	36.00	35.00	96,964.55	421.0	45.06	5,932.91	4,568.62	1,126.20
Elmvale	.....	36.00	47,232.43	200.7	21.48	2,959.20	2,220.72	557.04
Flesherton	55.00	50.00	19,506.45	65.8	7.04	1,259.13	911.07	225.92
Elmwood	.....	52.00	14,474.22	42.1	4.51	773.75	684.62	208.18
Grand Valley	70.00	60.00	38,956.80	82.7	8.85	2,255.58	1,838.20	619.43
Gravenhurst	.....	25.00	51,301.83	396.0	.....	4,839.66	2,415.08	513.62
Hanover	40.00	38.00	223,742.00	801.6	85.60	10,232.56	10,507.29	2,920.37
Holstein	.....	90.00	12,128.02	10.5	1.12	635.19	572.21	222.28
Huntsville	.....	27.00	173,589.16	1,103.5	.....	14,671.12	8,190.68	2,011.23
Kincardine	.....	72.00	139,098.66	245.8	26.31	4,612.71	6,589.62	2,307.26
Kirkfield	.....	65.00	8,953.04	18.0	1.93	307.45	421.98	144.30
Lucknow	.....	75.00	71,417.13	124.2	13.29	2,773.47	3,384.05	1,188.48
Markdale	39.00	37.00	26,989.89	109.1	11.68	1,658.28	1,264.15	290.38
Meaford	50.00	45.00	90,917.34	277.2	29.67	3,781.95	4,306.69	1,283.00
Midland	28.00	26.00	732,773.65	3,747.8	401.13	37,817.98	34,462.24	7,388.58
Mount Forest	58.00	48.00	89,191.43	290.2	31.06	6,133.55	4,203.23	1,223.37
Neustadt	55.00	65.00	41,428.75	68.6	7.34	1,153.99	1,956.33	695.55
Orangeville	.....	55.00	118,184.68	336.4	36.01	6,362.38	5,579.30	1,714.02
Owen Sound	35.00	30.00	481,916.38	2,106.9	225.50	22,896.14	22,709.84	5,569.30
Paisley	70.00	65.00	40,624.54	90.5	9.69	1,799.11	1,924.67	637.71
Penetanguishene	38.00	35.00	144,301.49	591.3	63.29	6,641.87	6,741.67	1,738.32
Port McNicoll	35.00	33.00	16,778.56	73.2	7.83	831.04	790.55	194.19
Port Perry	70.00	62.00	58,321.31	139.1	14.89	2,692.04	2,762.23	897.80
Priceville	.....	85.00	6,754.58	12.4	1.33	449.66	319.98	111.15
Ripley	.....	95.00	33,044.98	43.3	4.63	1,073.20	1,565.44	577.28

SYSTEM *COST OF POWER*

Section 23 of the Act) of Power supplied to it by the Commission, the amount —and the amount remaining to be credited or charged to each Municipality power supplied to it in the year ending October 31, 1927.

and fixed charges			Cost in excess of revenue from power sold to private companies	Total cost of power for year as provided to be paid under section 23 of Act	Amounts paid to the Commission by each municipality	Amounts remaining to be credited or charged to each municipality upon ascertainment of the actual cost of power by annual adjustment	
Contingencies and obsolescence	Sinking fund	Total				Credited	Charged
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
472.65	870.02	9,438.04	42.40	9,480.44	12,145.60	2,665.16	.....
288.79	596.53	7,230.37	22.47	7,252.84	7,854.69	601.85	.....
3,339.33	3,761.47	47,312.66	412.13	47,724.79	48,048.90	324.11	.....
385.68	465.03	6,495.26	45.67	6,540.93	7,124.65	583.72	.....
341.24	699.85	7,670.59	28.42	7,699.01	9,226.02	1,527.01	.....
450.07	863.12	10,040.07	38.50	10,078.57	12,347.15	2,268.58	.....
125.79	184.29	2,467.50	12.54	2,480.04	3,475.10	995.06	.....
283.17	361.88	4,976.70	31.98	5,008.68	5,649.63	640.95	.....
90.02	113.67	1,612.84	9.19	1,622.03	1,858.49	236.46	.....
824.55	1,141.52	13,935.40	90.04	14,025.44	15,780.29	1,754.85	.....
239.78	298.77	3,770.41	25.93	3,796.34	4,057.60	261.26	.....
2,708.72	3,542.37	44,894.59	305.00	45,199.59	46,969.13	1,769.54	.....
126.06	201.20	2,382.27	11.73	2,394.00	2,731.07	337.07	.....
227.55	371.26	4,784.32	22.78	4,807.10	5,295.86	488.76	.....
282.36	324.03	4,848.97	33.13	4,882.10	4,759.11	.....	122.99
920.10	1,020.21	13,612.90	110.26	13,723.16	14,802.48	1,079.32	.....
440.61	496.87	6,695.92	52.56	6,748.48	7,226.58	478.10	.....
155.68	203.39	2,762.23	17.23	2,779.46	3,347.35	567.89	.....
110.68	152.31	1,934.05	11.03	1,945.08	2,189.61	244.53	.....
237.48	410.02	5,369.56	21.66	5,391.22	5,119.75	.....	271.47
713.85	539.23	9,021.44	103.71	9,125.15	9,900.26	775.11	.....
1,903.11	2,350.70	27,999.83	209.93	28,209.76	30,811.20	2,601.44	.....
47.47	127.68	1,605.95	2.75	1,608.70	943.50	.....	665.20
2,036.49	1,827.89	28,737.41	289.00	29,026.41	29,795.17	768.76	.....
760.35	1,464.11	15,760.36	64.37	15,824.73	17,698.62	1,873.89	.....
51.95	94.23	1,021.84	4.71	1,026.55	1,167.80	141.25	.....
392.44	751.72	8,503.45	32.53	8,535.98	9,314.96	778.98	.....
240.83	281.93	3,747.25	28.57	3,775.82	4,074.72	298.90	.....
665.39	956.69	11,023.39	72.60	11,095.99	12,713.38	1,617.39	.....
7,569.08	7,691.81	95,330.82	981.53	96,312.35	98,558.54	2,246.19	.....
685.93	938.48	13,215.62	76.00	13,291.62	14,466.93	1,175.31	.....
218.57	435.79	4,467.57	17.97	4,485.54	4,212.68	.....	272.86
843.71	1,243.67	15,779.09	88.10	15,867.19	18,499.30	2,632.11	.....
4,507.58	5,069.45	60,977.81	551.79	61,529.60	65,027.37	3,497.77	.....
247.22	427.56	5,045.96	23.70	5,069.66	5,956.59	886.93	.....
1,295.16	1,515.03	17,995.34	154.86	18,150.20	21,001.49	2,851.29	.....
161.18	176.50	2,161.29	19.17	2,180.46	2,444.34	263.88	.....
366.27	613.79	7,347.02	36.43	7,383.45	8,814.19	1,430.74	.....
47.06	71.10	1,000.28	3.25	1,003.53	1,052.53	49.00	.....
157.18	347.86	3,725.59	11.34	3,736.93	4,115.84	378.91	.....

GEORGIAN BAY

Statement showing the amount to be paid by each Municipality as the Cost (under received by the Commission from each Municipality on account of such cost, upon ascertainment (by annual adjustment) of the actual cost of

Municipality	Interim rates per horsepower collected by Commission during year		Share of capital cost of system on which interest and fixed charges are payable	Average horsepower supplied in year after correction for power factor	Cost of power to Commission	Share of operating costs		
	To Jan. 1 1927	To Oct. 31 1927				Operating maintenance and administrative expenses	Interest	Renewals
	$ c.	$ c.	$ c.		$ c.	$ c.	$ c.	$ c.
Shelburne	45.00	42.00	59,110.27	209.5	22.42	4,013.15	2,787.44	777.59
Stayner	.....	45.00	38,542.39	141.6	15.16	2,946.49	1,821.09	501.84
Sunderland	75.00	65.00	22,167.29	51.5	5.51	1,420.23	1,034.06	343.36
Tara	.....	93.00	42,721.12	53.9	5.77	1,066.31	2,021.61	750.34
Teeswater	.....	58.00	60,831.27	133.0	14.24	2,607.68	2,880.31	959.77
Thornton	.....	90.00	14,423.60	22.5	2.41	511.10	683.42	245.43
Tottenham	.....	96.00	41,206.60	51.5	5.51	1,534.20	1,951.65	725.61
Uxbridge	73.00	65.00	62,383.96	142.7	15.27	2,958.67	2,954.61	972.08
Victoria Harbor	.....	45.00	19,101.93	69.3	7.42	958.95	898.51	247.90
Waubaushene	.....	45.00	11,920.27	46.1	4.93	939.23	550.14	144.48
Wingham	.....	71.00	161,900.55	281.2	30.10	5,042.15	7,669.05	2,694.93
Woodville	65.00	60.00	21,291.35	51.4	5.50	1,172.88	985.59	323.52
Rural Power Districts—								
Barrie—Oro and Innisfil twps			7,901.14	32.3	3.46	513.22	372.76	95.55
Cannington No. 1—Brock and Eldon twps			4,524.33	12.9	1.38	257.73	212.64	65.11
Cannington No. 2—Brock twp			6,698.66	18.8	2.01	409.67	316.15	97.47
Elmvale—Flos twp			4,241.25	13.8	1.48	253.05	197.38	56.78
Flesherton—Artemesia twp			1,462.54	3.9	0.42	113.57	68.18	19.51
Georgina—Georgina and Brock twps			6,951.56	26.1	2.79	506.24	329.97	88.62
Mariposa—Mariposa and Brock twps			20,817.75	61.8	6.61	1,304.72	982.11	297.01
Markdale—Artemesia twp			511.30	2.2	0.24	24.41	23.87	5.21
Nottawasaga—Nottawasaga twp			6,457.10	20.7	2.22	363.54	302.61	89.29
Orangeville—Garafraxa E. and Amaranth twps			1,428.30	2.9	0.31	49.28	51.64	16.15
Port Perry—Reach and Scugog twps			3,452.39	9.8	1.05	168.03	163.48	50.13
Shelburne—Melancthon twp.			1,477.85	3.4	0.36	78.16	70.01	22.99
Sparrow Lake—Rama, Orillia and Morrison twps			9,748.80	44.8	4.79	448.53	461.86	108.45
Stayner—Nottawasaga, Sunnidale and Flos twps			14,786.43	45.8	4.90	841.87	684.96	202.32
Tara—Derby twp			404.35	0.8	0.09	12.35	19.13	6.54
Uxbridge—Uxbridge and Reach twps			1,902.34	5.4	0.58	89.39	90.13	27.61
Walkerton Quarry—Brant twp			616.28	1.2	0.13	32.67	29.30	10.24
Totals—Municipalities			4,644,323.59	16,974.1	1,656.27	237,546.66	218,838.57	60,926.11
Totals—Rural power districts			93,382.37	306.6	32.82	5,466.43	4,376.18	1,258.98
Totals—Companies			412,457.58	1,708.2	182.82	19,929.52	19,423.98	4,878.40
			5,150,163.54					
Non-operating capital			48,841.77					
Grand Totals			5,199,005.31	18,988.9	1,871.91	262,942.61	242,638.73	67,063.49

SYSTEM *COST OF POWER*

Section 23 of the Act) of Power supplied to it by the Commission—the amount —and the amount remaining to be credited or charged to each Municipality power supplied to it in the year ending October 31, 1927

and fixed charges			Cost in excess of revenue from power sold to private companies	Total cost of power for year as provided to be paid under section 23 of Act	Amounts paid to the Commission by each municipality	Amounts remaining to be credited or charged to each municipality upon ascertainment of the actual cost of power by annual adjustment	
Contingencies and obsolescence	Sinking fund	Total				Credited	Charged
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
492.28	621.92	8,714.80	54.87	8,769.67	8,911.45	141.78	.....
323.74	407.85	6,016.17	37.08	6,053.25	6,373.13	319.88	.....
139.92	233.02	3,176.10	13.49	3,189.59	3,437.26	247.67	.....
200.67	449.73	4,494.43	14.12	4,508.55	5,009.57	501.02	.....
389.99	640.23	7,492.22	34.83	7,527.05	7,711.03	183.98	.....
80.52	152.05	1,674.93	5.89	1,680.82	2,028.75	347.93	.....
190.42	434.27	4,841.66	13.49	4,855.15	4,944.80	89.65	.....
382.10	656.55	7,939.28	37.37	7,976.65	9,480.26	1,503.61	.....
162.16	200.81	2,475.75	18.15	2,493.90	3,119.59	625.69	.....
108.10	122.83	1,869.71	12.07	1,881.78	2,076.58	194.80	.....
897.77	1,704.13	18,038.13	73.64	18,111.77	19,962.19	1,850.42	.....
135.85	222.47	2,845.81	13.46	2,859.27	3,131.16	271.89	.....
71.33	83.07	1,139.39	8.46	1,147.85	1,147.85	.....	.....
32.09	47.37	616.32	3.38	619.70	619.70	.....	.....
47.20	70.39	942.89	4.92	947.81	947.81	.....	.....
34.90	43.89	587.48	3.61	591.09	591.09	.....	.....
10.76	15.28	227.72	1.02	228.74	228.74	.....	.....
59.40	73.13	1,060.15	6.84	1,066.99	1,066.99	.....	.....
154.39	219.06	2,963.90	16.19	2,980.09	2,980.09	.....	.....
4.78	5.34	63.85	0.58	64.43	64.43	.....	.....
50.54	68.02	876.22	5.42	881.64	881.64	.....	.....
7.61	11.44	136.43	0.76	137.19	137.19	.....	.....
23.99	36.33	443.01	2.56	445.57	445.57	.....	.....
10.27	15.55	197.34	0.89	198.23	198.23	.....	.....
98.15	102.55	1,224.33	11.73	1,236.06	1,236.06	.....	.....
114.72	152.98	2,001.75	11.99	2,013.74	2,013.74	.....	.....
2.38	4.25	44.74	0.21	44.95	44.95	.....	.....
13.22	20.01	240.94	1.41	242.35	242.35	.....	.....
4.12	6.61	83.07	0.31	83.38	83.38	.....	.....
38,464.65	48,848.69	606,280.95	4,445.42	610,726.37	656,764.24	47,370.39	1,332.52
739.85	975.27	12,849.53	80.28	12,929.81	12,929.81	.....	.....
3,712.51	4,304.17	52,431.40	4,525.70	47,905.70	47,905.70	.....	.....
42,917.01	54,128.13	671,561.88	.....	671,561.88	717,599.75	.....	.....

GEORGIAN BAY SYSTEM—

Statement showing the costs of distribution of power within each Rural Power and the amounts remaining to be credited to certain districts or charged to annual adjustment) of the actual costs

Rural Power Districts	Total capital cost of each district, Provincial Government grant received and applied thereagainst, and the balance representing the investment by the Commission			Cost of power delivered to districts as shown on schedule*
	Total	Government grant	Commission's investment	
	$ c.	$ c.	$ c.	$ c.
Barrie—Oro and Innisfil twps.	16,277.99	8,139.00	8,138.99	1,147.85
Beeton—Tecumseh twp.	564.42	282.21	282.21	.....
Cannington No. 1—Brock and Eldon twps.	6,050.41	2,754.42	3,295.99	619.70
Cannington No. 2—Brock twp.	7,923.26	3,408.26	4,515.00	947.81
Elmvale—Flos twp.	1,509.05	622.20	886.85	591.09
Flesherton—Artemesia twp.	2,713.11	1,356.56	1,356.55	228.74
Georgina—Georgina and Brock twps.	16,944.59	8,472.29	8,472.30	1,066.99
Lucknow—Kinloss twp.	331.45	165.73	165.72	.....
Mariposa—Mariposa and Brock twps.	33,243.56	16,621.78	16,621.78	2,980.09
Markdale—Artemesia twp.	1,297.41	648.71	648.70	64.43
Neustadt—Bentinck twp.	506.01	253.00	253.01	.....
Nottawasaga—Nottawasaga twp.	15,511.91	7,755.96	7,755.95	881.64
Orangeville—E. Garafraxa and Amaranth twps.	12,918.04	6,459.02	6,459.02	137.19
Port Perry—Reach and Scugog twps.	2,789.83	1,114.76	1,675.07	445.57
Ripley—Kinloss twp.	394.09	197.04	197.05	.....
Shelburne—Melancthon twp.	4,195.33	1,817.51	2,377.82	198.23
Sparrow Lake—Rama, Orillia and Morrison twps.	36,063.74	18,031.87	18,031.87	1,236.06
Stayner—Nottawasaga, Sunnidale and Flos twps.	30,147.29	.....	30,147.29	2,013.74
Tara—Derby twp.	476.04	144.63	331.41	44.95
Uxbridge—Uxbridge and Reach twps.	1,780.67	722.42	1,058.25	242.35
Walkerton Quarry—Brant twp.	2,284.55	1,142.28	1,142.27	83.38
Totals	193,922.75	80,109.65	113,813.10	12,929.81

*Consult "Cost of Power" table preceding.

GEORGIAN BAY

Statement showing the net Credit or Charge to each Municipality in respect of power ments made and interest added during the year, also the net amount Credited October 31, 1927, and the accumulated amount standing as

Municipality	Date commenced operating	Net credit or charge at October 31, 1926		Cash receipts and payments on account of such credits and charges, also adjustments made during the year	
		Credit	Charge	Credited	Charged
		$ c.	$ c.	$ c.	$ c.
Alliston	June, 1918	.....	799.16	.....	27.46
Arthur	Dec., 1916	272.27	.....	.....	279.99
Barrie	April, 1913	.....	6,513.71	1,787.81	.....
Beaverton	Nov., 1914	1,717.95	.....	.....	1,554.46
Beeton	Aug., 1918	.....	552.47	.....	17.90

RURAL POWER DISTRICTS *RURAL OPERATING*

District, the revenues collected from (or charged to) customers within each district, the Municipalities comprising certain other districts upon ascertainment (by in the year ending October 31, 1927.

Cost of operation, maintenance and administration	Interest on capital investment	Renewal charges	Contingencies	Sinking fund	Total cost	Revenue from power and light customers in each district	Amounts remaining to be credited to certain districts or charged to the Municipalities comprising certain other districts	
							Credited	Charged
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
690.99	351.09	295.53	147.77	77.80	2,711.03	3,086.03	375.00	.....
1.90	14.03	11.29	2.82	2.97	33.01	31.11	.....	1.90
305.06	144.83	113.22	56.60	32.08	1,271.49	1,362.36	90.87	.....
586.24	214.55	158.45	79.23	47.55	2,033.83	2,113.28	79.45	.....
217.81	42.14	35.47	17.73	9.34	913.58	916.92	3.34	.....
114.42	64.46	54.26	27.13	14.28	503.29	477.61	.....	25.68
818.51	402.61	338.90	169.45	89.21	2,885.67	2,428.50	.....	457.17
1.90	8.19	6.63	1.66	1.75	20.13	18.23	.....	1.90
1,140.90	789.87	664.87	332.44	175.03	6,083.20	6,080.39	.....	2.81
27.74	30.83	25.95	12.97	6.83	168.75	158.27	.....	10.48
1.90	12.57	10.12	2.53	2.66	29.78	27.88	.....	1.90
348.64	368.56	310.23	155.12	81.67	2,145.86	2,513.73	367.87	.....
30.25	79.44	66.87	33.43	17.60	364.78	330.73	.....	34.05
168.38	69.23	47.06	23.53	15.34	769.11	747.63	.....	21.48
3.81	9.75	7.88	1.97	2.07	25.48	21.67	.....	3.81
92.47	113.01	83.92	41.96	25.04	554.63	591.34	36.71	.....
997.00	856.88	721.27	360.64	189.88	4,361.73	5,092.16	730.43	.....
1,376.33	1,432.60	602.95	301.47	317.45	6,044.54	6,862.86	818.32	.....
56.78	15.76	9.52	4.75	3.48	135.24	154.41	19.17	.....
92.76	50.30	35.62	17.81	11.14	449.98	565.22	115.24	.....
29.11	54.28	45.69	22.85	12.02	247.33	304.82	57.49	.....
7,102.90	5,124.98	3,645.70	1,813.86	1,135.19	31,752.44	33,885.15	2,693.89	561.18

SYSTEM *CREDIT OR CHARGE*

supplied to it to October 31, 1926, the cash receipts and payments thereon, adjustor Charged to each Municipality in respect of power supplied in the year ending a Credit or Charge to each Municipality at October, 31, 1927

Interest at 4% per annum added during the year		Net amount credited or charged in respect of power supplied in the year ending October 31,1927		Accumulated amount standing as a credit or charge on October 31, 1927	
Credited	Charged	Credited	Charged	Credit	Charge
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
.....	33.06	2,665.16	.....	1,805.48	.....
4.17	.....	601.85	.....	598.30	.....
.....	259.42	324.11	.....	.....	4,661.21
56.05	.....	583.72	.....	803.26	.....
.....	22.81	1,527.01	.....	933.83	.....

GEORGIAN BAY

Statement showing the net Credit or Charge to each Municipality in respect of power ments made and interest added during the year, also the net amount Credited October 31, 1927, and the accumulated amount standing as

Municipality	Date commenced operating	Net credit or charge at October 31, 1926		Cash receipts and payments on account of such credits and charges, also adjustments made during the year	
		Credit	Charge	Credited	Charged
		$ c.	$ c.	$ c.	$ c.
Bradford	Oct., 1918	.....	4,770.07	.....	21.89
Brechin	Jan., 1915	1,769.62	.....	.....	1,707.92
Cannington	Nov., 1914	1,821.39	.....	.....	1,693.44
Chatsworth	Dec., 1915	143.34	.....	.....	146.55
Chesley	July, 1916	3,322.50	.....	.....	3,351.88
Coldwater	Mar., 1913	337.52	.....	.....	5.87
Collingwood	Mar., 1913	6.43	.....	428.07	.....
Cookstown	May, 1918	516.88	.....	.....	521.57
Creemore	Nov., 1914	881.76	.....	5.21	.....
Dundalk	Dec., 1915	924.71	.....	.....	935.01
Durham	Dec., 1915	2,789.03	.....	.....	2,823.58
Elmvale	June, 1913	.....	834.04	.....	8.63
Flesherton	Dec., 1915	735.54	.....	.....	4.36
Elmwood	April, 1918	244.41	.....	.....	246.58
Grand Valley	Dec., 1916	1,473.16	.....	.....	6.82
Gravenhurst	Nov., 1915	259.14	.....	.....	259.20
Hanover	Sept., 1916	4,508.58	.....	.....	4,610.15
Holstein	May, 1916	.....	5,022.12	1,098.81	.....
Huntsville	Sept., 1916	1,724.72	.....	.05	.....
Kincardine	Mar., 1921	.....	2,437.32	.....	25.96
Kirkfield	June, 1920	.....	62.96	1.09	.....
Lucknow	Jan., 1921	394.86	.....	.....	8.42
Markdale	Mar., 1916	556.38	.....	.....	564.82
Meaford	Jan., 1924	3,001.72	.....	.....	17.48
Midland	July, 1911	3,259.47	.....	.....	3,451.63
Mount Forest	Dec., 1915	4,956.59	.....	.....	2,019.82
Neustadt	Dec., 1918	.....	1,820.59	.....	14.79
Orangeville	July, 1916	3,906.71	.....	.....	3,931.36
Owen Sound	Dec., 1915	13,793.11	.....	.....	13,950.52
Paisley	Sept., 1923	1,012.71	.....	.....	8.31
Penetanguishene	July, 1911	3,977.15	.....	.....	3,866.78
Port McNicoll	Jan., 1915	10.88	.....	.....	14.45
Port Perry	Sept., 1922	1,975.01	.....	.....	2,031.74
Priceville	Mar., 1921	.....	294.89	.....	1.18
Ripley	Jan., 1921	159.43	.....	.....	162.76
Shelburne	July, 1916	1,340.83	.....	.....	1,357.82
Stayner	Oct., 1913	783.07	.....	.....	783.17
Sunderland	Nov., 1914	1,363.96	.....	.....	1,279.25
Tara	Feb., 1918	.....	4,570.74	395.99	.....
Teeswater	Dec., 1920	598.73	.....	.....	614.01
Thornton	Nov., 1918	.....	1,007.58	.....	4.11
Tottenham	Oct., 1918	.....	3,559.12	.....	10.53
Uxbridge	Sept., 1922	2,053.33	.....	.....	2,109.40
Victoria Harbour	July, 1914	248.88	.....	.....	248.09
Waubaushene	Dec., 1914	238.19	.....	.....	236.07
Wingham	Dec., 1920	279.46	.....	.....	307.16
Woodville	Nov., 1914	806.59	.....	83.06	.....

SYSTEM *CREDIT OR CHARGE*

supplied to it to October 31, 1926, the cash receipts and payments thereon, adjust-or Charged to each Municipality in respect of power supplied in the year ending a Credit or Charge to each Municipality at October 31, 1927

Interest at 4% per annum added during the year		Net amount credited or charged in respect of power supplied in the year ending October 31,1927		Accumulated amount standing as a credit or charge on October 31, 1927	
Credited	Charged	Credited	Charged	Credit	Charge
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
.....	191.68	2,268.58	.....	.....	2,715.06
28.64	.....	995.06	.....	1,085.40	.....
70.60	.....	640.95	.....	839.50	.....
2.19	.....	236.46	.....	235.44	.....
71.44	.....	1,754.85	.....	1,796.91	.....
13.27	.....	261.26	.....	606.18	.....
17.47	.....	1,769.54	.....	2,221.51	.....
8.88	.....	337.07	.....	341.26	.....
35.48	.....	488.76	.....	1,411.21	.....
16.80	.....	.....	122.99	.....	116.49
58.75	.....	1,079.32	.....	1,103.52	.....
.....	33.71	478.10	.....	.....	398.28
29.25	.....	567.89	.....	1,328.32	.....
3.63	.....	244.53	.....	245.99	.....
58.65	.....	.....	271.47	1,253.52	.....
3.94	.....	775.11	.....	778.99	.....
88.17	.....	2,601.44	.....	2,588.04	.....
.....	182.36	.....	665.20	.....	4,770.87
68.99	.....	768.76	.....	2,562.52	.....
.....	98.53	1,873.89	.....	.....	687.92
.....	2.47	141.25	.....	76.91	.....
15.46	.....	778.98	.....	1,180.88	.....
10.63	.....	298.90	.....	301.09	.....
119.37	.....	1,617.39	.....	4,721.00	.....
47.67	.....	2,246.19	.....	2,101.70	.....
150.78	.....	1,175.31	.....	4,262.86	.....
.....	73.42	.....	272.86	.....	2,181.66
71.80	.....	2,632.11	.....	2,679.26	.....
234.97	.....	3,497.77	.....	3,575.33	.....
40.18	.....	886.93	.....	1,931.51	.....
81.56	.....	2,851.29	.....	3,043.22	.....
0.07	.....	263.88	.....	260.38	.....
35.29	.....	1,430.74	.....	1,409.30	.....
.....	11.84	49.00	.....	.....	258.91
2.29	.....	378.91	.....	377.87	.....
37.14	.....	141.78	.....	161.93	.....
23.51	.....	319.88	.....	343.29	.....
24.15	.....	247.67	.....	356.53	.....
.....	169.22	501.02	.....	.....	3,842.95
9.21	.....	183.98	.....	177.91	.....
.....	40.47	347.93	.....	.....	704.23
.....	142.79	89.65	.....	.....	3,622.79
32.68	.....	1,503.61	.....	1,480.22	.....
7.21	.....	625.69	.....	633.69	.....
6.81	.....	194.80	.....	203.73	.....
4.31	.....	1,850.42	.....	1,827.03	.....
35.59	.....	271.89	.....	1,197.13	.....

GEORGIAN BAY

Statement showing the net Credit or Charge to each Municipality in respect of power ments made and interest added during the year, also the net amount Credited October 31, 1927, and the accumulated amount standing as

Rural power districts.	Date commenced operating	Net credit or charge at October 31, 1926		Cash receipts and payments on account of such credits and charges, also adjustments made during the year	
		Credit	Charge	Credited	Charged
Rural Power Districts—*		$ c.	$ c.	$ c.	$ c.
Barrie	Aug., 1923	211.01			203.63
Beeton	Sept., 1926				0.32
Cannington No. 1	May, 1924	527.99			409.91
Cannington No. 2	May, 1924	1,027.65			853.84
Elmvale	Jan., 1924	86.44			28.76
Flesherton	Feb., 1922		192.30		115.14
Georgina	Oct., 1926		499.80		6.17
Lucknow	Feb., 1924				1.66
Mariposa	Sept., 1923	2,891.39			1,400.62
Markdale	July, 1924		197.21		213.46
Neustadt	Nov., 1926				
Nottawasga	Jan., 1922	1,599.76			1,048.81
Orangeville	Aug., 1927				
Port Perry	Dec., 1922	466.86			305.87
Ripley	Feb., 1922				1.97
Shelburne	Feb., 1926		29.93	6.65	
Sparrow Lake	Oct., 1925	336.87			89.45
Stayner	July, 1923	1,564.70			430.21
Tara	Jan., 1925	157.47			2.20
Uxbridge	Sept., 1925	173.98			72.75
Walkerton Quarry	Feb., 1922	167.09			103.46
Totals		77,377.22	33,164.01	3,806.74	60,531.12

*For townships included in rural power districts see "Cost of Power" and "Rural Operating" statements preceding.

GEORGIAN BAY SYSTEM

Reserve for Renewals, October 31, 1927

Total provision for renewals to October 31, 1926	$660,069.27	
Deduct expenditures to October 31, 1926	76,134.86	
Balance brought forward October 31, 1926		$583,934.41
Added during the year ending October 31, 1927:		
Amounts charged to municipalities and rural power districts as part of the cost of power delivered to them	$62,185.09	
Amount included in costs of distribution of power within rural power districts	3,645.70	
Provision against equipment employed in respect of contracts with sundry companies	4,878.40	
Interest at 4% per annum on monthly balances at the credit of the account	23,357.49	
Provisions for renewal of plant transferred	5.48	
		$678,006.57
Deduct:		
Expenditures during the year ending October 31, 1927		2,241.68
Balance carried forward October 31, 1927		$675,764.89

SYSTEM — *CREDIT OR CHARGE*

supplied to it to October 31, 1926, the cash receipts and payments thereon, adjustor Charged to each Municipality in respect of power supplied in the year ending a Credit or Charge to each Municipality at October 31, 1927

Interest at 4% per annum added during the year		Net amount credited or charged in respect of power supplied in the year ending October 31, 1927		Accumulated amount standing as a credit or charge on October 31, 1927	
Credited	Charged	Credited	Charged	Credit	Charge
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
0.29	.....	375.00	.....	382.67	.....
.....	.....	.....	1.90	.....	2.22
8.83	.....	90.87	.....	217.78	.....
19.69	.....	79.45	.....	272.95	.....
2.31	.....	3.34	.....	63.33	.....
.....	12.30	.....	25.68	.....	345.42
.....	20.24	.....	457.17	.....	983.38
.....	0.07	.....	1.90	.....	3.63
78.17	.....	.....	2.81	1,566.13	.....
.....	16.43	.....	10.48	.....	437.58
.....	.....	.....	1.90	.....	1.90
29.05	.....	367.87	.....	947.87	.....
.....	.....	.....	34.05	.....	34.05
12.98	.....	.....	21.48	152.49	.....
.....	0.08	.....	3.81	.....	5.86
.....	0.93	36.71	.....	12.50	.....
9.90	.....	730.43	.....	987.75	.....
45.38	.....	818.32	.....	1,998.19	.....
6.21	.....	19.17	.....	180.65	.....
5.49	.....	115.24	.....	221.96	.....
2.97	.....	57.49	.....	124.09	.....
1,848.32	1,311.83	50,064.28	1,893.70	61,970.31	25,774.41

GEORGIAN BAY SYSTEM

Reserve for Obsolescence and Contingencies, October 31, 1927

Balance brought forward October 31, 1926	$288,631.67	
Additional provision for obsolescence and contingencies within rural power districts to October 31, 1926	2,868.53	
		$291,500.20
Added during the year ending October 31, 1927:		
Amounts charged to municipalities and rural power districts as part of the cost of power delivered to them	$39,204.50	
Amounts included in the costs of distribution of power within rural power districts	1,813.86	
Provision against equipment employed in respect of contracts with sundry companies which purchased power	3,712.51	
Interest at 4% per annum on monthly balances at the credit of the account	11,545.27	
		347,776.34
Deduct:		
Expenditures during the year ending October 31, 1927		2,325.96
Balance carried forward October 31, 1927		$345,450.38

GEORGIAN BAY SYSTEM — *SINKING FUND*

Statement showing Sinking Fund paid by each Municipality in the periods mentioned hereunder as part of the cost of power delivered thereto, together with the proportionate share of other Sinking Funds, provided out of other revenues of the system and interest allowed thereon to October 31, 1927

Municipality	Period of years ending Oct. 31, 1927	Amount	Municipality	Period of years ending Oct. 31, 1927	Amount
		$ c.			$ c.
Alliston	4 years	3,832.48	Shelburne	6 years	4,218.66
Arthur	6 "	4,826.84	Stayner	9 "	4,043.82
Barrie	9 "	28,011.15	Sunderland	8 "	3,486.54
Beaverton	8 "	6,205.66	Tara	4 "	1,927.99
Beeton	4 "	3,252.07	Teeswater	3 "	2,326.43
Bradford	4 "	3,531.51	Thornton	4 "	663.73
Brechin	8 "	2,689.43	Tottenham	4 "	1,953.77
Cannington	8 "	4,723.59	Uxbridge	3 "	2,226.47
Chatsworth	7 "	978.30	Victoria Harbour	8 "	1,647.23
Chesley	6 "	7,373.85	Waubaushene	8 "	908.36
Coldwater	9 "	2,641.34	Wingham	3 "	5,726.52
Collingwood	9 "	40,799.97	Woodville	8 "	3,635.39
Cookstown	4 "	988.24			
Creemore	8 "	2,963.07			
Dundalk	7 "	2,609.37			
			RURAL POWER DISTRICTS*		
Durham	7 "	7,505.37			
Elmvale	9 "	4,537.26			
Elmwood	4 "	668.40	Barrie	5 years	559.74
Flesherton	7 "	1,474.70	Beeton	2 "	3.57
Grand Valley	6 "	2,676.90	Cannington D 1	4 "	386.65
			Cannington D 2	4 "	530.02
Gravenhurst	7 "	4,035.98	Elmvale	4 "	187.25
Hanover	6 "	21,233.67			
Holstein	6 "	867.73	Flesherton	6 "	172.37
Huntsville	6 "	12,881.24	Georgina	2 "	181.83
Kincardine	3 "	4,791.51	Lucknow	2 "	8.04
			Mariposa	5 "	1,607.98
Kirkfield	3 "	707.91	Markdale	4 "	180.60
Lucknow	3 "	2,323.01			
Markdale	6 "	1,818.82	Neustadt	1 "	2.66
Meaford	3 "	2,997.30	Nottawasaga	6 "	947.71
Midland	9 "	54,763.99	Orangeville	1 "	29.76
			Port Perry	5 "	142.14
Mount Forest	7 "	6,920.92	Ripley	2 "	10.05
Neustadt	4 "	2,363.19			
Orangeville	6 "	7,460.05	Shelburne	2 "	73.75
Owen Sound	7 "	36,604.78	Sparrow Lake	3 "	472.04
Paisley	3 "	1,340.41	Stayner	5 "	1,485.70
			Tara	3 "	21.09
Penetanguishene	11 "	19,303.99	Uxbridge	3 "	67.70
Port McNicoll	8 "	1,294.62			
Port Perry	3 "	2,073.36	Walkerton Quarry	6 "	115.68
Priceville	3 "	235.21			
Ripley	3 "	1,170.52			$357,428.95

*For townships included in rural power districts see "Cost of Power" and "Rural Operating" statements preceding.

GEORGIAN BAY SYSTEM

Reserve for Sinking Fund—October 31, 1927

Balance in the reserve as at October 31, 1926	$290,213.83	
Additional provision for sinking fund in respect of certain rural power districts to October 31, 1926	330.05	
		$290,543.88
Provided in the year ending October 31, 1927:		
By charges included in the cost of power delivered to municipalities and rural power districts	$49,823.96	
By charges included in the costs of distribution of power within rural power districts	1,135.19	
By charges against contracts with sundry companies which purchased power	4,304.17	
Interest at 4% per annum on the amount standing at the credit of the account	11,621.75	
		66,885.07
		$357,428.95

GEORGIAN BAY SYSTEM RURAL LINES

Statement showing Interest, Sinking Fund, Renewals and Contingencies charged by the Commission to the Municipalities which operate the respective rural lines, for the year ending October 31, 1927

Lines operated by	Capital cost	Interest	Sinking fund	Renewals	Contingencies	Total interest, sinking fund, renewals and contingencies charged
	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
Brechin	922.02	48.22	16.60	18.44	4.61	87.87
Flesherton	1,885.41	105.77	33.94	37.71	9.43	186.85
Totals	2,807.43	153.99	50.54	56.15	14.04	274.72

GEORGIAN BAY SYSTEM RURAL LINES

Statement showing the Sinking Fund paid in respect of each line, together with Interest allowed thereon, October 31, 1927

Lines operated by	Period of years ending October 31, 1927	Amount
		$ c.
Brechin	9 years	153.08
Flesherton	10 "	250.92
		404.00

ST. LAWRENCE

Operating Account for Year

COSTS OF OPERATION AS PROVIDED FOR UNDER SECTIONS 6C AND 23 OF THE ACT

Power purchased		$127,005.21
Cost of operating and maintaining the generating plant, transmission lines, stations, etc., including the proportion of administrative expense chargeable to the operation of the System		41,304.14
Interest on capital investment		51,833.26
Provisions for renewal of generating plant, lines and stations, etc.		20,214.40
Provisions for contingencies:		
By charges against municipalities and rural power districts	$2,080.38	
By charges against contracts with private companies	1,669.85	3,750.23
Provisions for sinking fund:		
By charges against municipalities and rural power districts	$6,419.38	
By charges against contracts with private companies which purchase power	4,223.50	10,642.88
		$254,750.12

ST. LAWRENCE SYSTEM—

Operating Account for Year ending October 31, 1927.

Power purchased from Commission	$7,035.64
Costs of operating and maintaining transmission lines and equipment	4,464.42
Interest on capital investment	2,617.49
Provision for renewal of lines and equipment	1,965.38
Provision for contingencies	982.69
Provision for sinking fund for repayment of cash advances	533.93
	$17,599.55

SYSTEM

ending October 31, 1927

REVENUE FOR PERIOD

Collected from municipalities		$115,646.89
Power sold to private companies		144,914.79
		$260,561.68
Deduct:		
Amounts collected from certain municipalities in excess of the sum required to be paid by them for power supplied in the period	$7,635.21	
Less:		
Amounts due by certain municipalities, being the difference between sums paid and the cost of power supplied to them in the period	1,823.65	5,811.56
		$254,750.12

RURAL POWER DISTRICTS

For detail report see pages 184 and 186.

Revenue collected from rural power districts		$18,852.11
Add:		
Deficit on operation of certain rural power districts	$29.95	
Deduct:		
Surplus on operation of certain rural power districts	1,282.51	1,252.56
		$17,599.55

ST. LAWRENCE

Statement showing the amount to be paid by each Municipality as the Cost (under received by the Commission from each Municipality on account of such cost, pality upon ascertainment (by annual adjustment) of the actual cost

Municipality	Interim rates per horsepower collected by Commission during year		Share of capital cost of system on which interest and fixed charges are payable	Average horse-power supplied in year after correction for power factor	Cost of power to Commission	Share of operating costs and		
	To Jan. 1 1927	To Oct. 31 1927				Operating maintenance and administrative expenses	Interest	Renewals
	$ c.	$ c.	$ c.		$ c.	$ c.	$ c.	$ c.
Alexandria...	80.00	65.00	107,974.85	238.6	3,426.56	2,332.80	5,558.51	2,163.65
Apple Hill....	75.00	70.00	9,663.77	28.5	409.29	433.40	497.78	193.77
Brockville....	38.00	30.00	204,730.46	1,445.5	27,398.58	8,155.50	10,462.17	4,119.72
Chesterville...	60.00	45.00	56,488.02	247.4	5,177.28	2,059.37	2,886.30	1,134.06
Lancaster....	.....	97.00	27,957.51	28.3	406.42	548.19	1,439.09	559.64
Martintown..	65.00	60.00	5,079.43	18.2	261.37	277.82	300.37	116.89
Maxville.....	.....	86.00	35,072.44	47.1	676.41	530.05	1,803.74	701.50
Prescott.....	40.00	30.00	53,493.94	418.6	10,313.71	2,632.87	2,740.54	1,077.16
Russell.....	105.00	85.00	23,283.80	43.1	618.96	1,202.52	1,202.49	466.43
Williamsburg.	65.00	55.00	6,961.39	27.8	399.24	568.86	356.63	139.70
Winchester...	60.00	45.00	28,327.13	140.9	3,354.55	1,686.54	1,447.70	568.99
RURAL POWER DISTRICTS								
Apple Hill—Kenyon and Roxborough twps.....			7,349.70	21.3	305.89	162.68	380.32	147.37
Brockville—Elizabethtown and Augusta twps.....			6,456.90	42.3	607.47	425.38	395.75	156.27
Chesterville — Winchester and Russell twps.....			11,558.11	36.8	528.49	313.02	591.09	229.72
Martintown — Charlottenburg and Lancaster twps.			13,708.23	28.1	403.55	227.40	699.16	272.69
Prescott—Augusta and Edwardsburg twps.....			7,204.38	52.5	753.96	459.73	367.28	145.00
Totals—Municipalities.....			559,032.74	2,684.0	52,442.37	20,427.92	28,695.32	11,241.51
Totals—Rural power districts			46,277.32	181.0	2,599.36	1,588.21	2,433.60	951.05
Totals—Companies.....			398,829.12	5,011.0	71,963.48	19,288.01	20,704.34	8,021.84
			1,004,139.18					
Non-operating capital.....			270,274.61					
Grand Totals.....			1,274,413.79	7,876.0	127,005.21	41,304.14	51,833.26	20,214.40

SYSTEM *COST OF POWER*

Section 23 of the Act) of Power supplied to it by the Commission, the amount —and the amount remaining to be credited or charged to each Municipality of power supplied to it in the year ending October 31, 1927.

fixed charges		Total	Revenue received in excess of cost of power sold to private companies	Total cost of power for year as provided to be paid under section 23 of Act	Amounts paid to the Commission by each municipality	Amounts remaining to be credited or charged to each municipality upon ascertainment of the actual cost of power by annual adjustment	
Contingencies and obsolescence	Sinking fund					Credited	Charged
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
322.65	1,139.16	14,943.33	1,585.98	13,357.35	16,150.61	2,793.26	.....
34.16	102.02	1,670.42	189.44	1,480.98	2,020.84	539.86	.....
737.22	2,169.04	53,042.23	9,608.30	43,433.93	45,343.86	1,909.93	.....
201.65	597.08	12,055.74	1,644.48	10,411.26	11,676.40	1,265.14	.....
80.16	294.65	3,328.15	188.10	3,140.05	2,749.88	.....	390.17
20.59	61.54	1,038.58	120.98	917.60	1,107.49	189.89	.....
104.26	369.34	4,185.30	313.08	3,872.22	4,052.69	180.47	.....
204.99	567.12	17,536.39	2,782.45	14,753.94	13,320.46	.....	1,433.48
70.30	245.57	3,806.27	286.49	3,519.78	3,877.60	357.82	.....
31.05	73.56	1,569.04	184.79	1,384.25	1,578.81	194.56	.....
107.55	299.57	7,464.90	936.57	6,528.33	6,732.61	204.28	.....
25.04	77.59	1,098.89	141.58	957.31	957.31	.....	.....
30.50	82.28	1,697.65	281.17	1,416.48	1,416.48	.....	.....
38.15	120.95	1,821.42	244.61	1,576.81	1,576.81	.....	.....
43.93	143.57	1,790.30	186.78	1,603.52	1,603.52	.....	.....
28.18	76.34	1,830.49	348.97	1,481.52	1,481.52	.....	.....
1,914.58	5,918.65	120,640.35	17,840.66	102,799.69	108,611.25	7,635.21	1,823.65
165.80	500.73	8,238.75	1,203.11	7,035.64	7,035.64	.....	.....
1,669.85	4,223.50	125,871.02	19,043.77	144,914.79	144,914.79	.....	.....
3,750.23	10,642.88	254,750.12	.....	254,750.12	260,561.68	.....	.....

ST. LAWRENCE SYSTEM—

Statement showing the costs of distribution of power within each Rural Power District, amounts remaining to be credited to certain districts or charged to the Muni-ment) of the actual costs in the year

Rural Power Districts	Total capital cost of each district, Provincial Government grant received and applied thereagainst, and the balance representing the investment by the Commission			Cost of power delivered to districts as shown on schedule*
	Total	Government grant	Commission's investment	
	$ c.	$ c.	$ c.	$ c.
Apple Hill—Kenyon and Roxborough townships	16,977.95	8,405.59	8,592.36	957.31
Brockville—Elizabethtown and Augusta townships	19,700.38	9,850.19	9,850.19	1,416.48
Chesterville—Winchester and Russell townships	22,212.43	10,331.49	11,880.94	1,576.81
Martintown—Charlottenburg and Lancaster townships	18,097.07	8,344.45	9,752.62	1,603.52
Prescott—Augusta and Edwardsburg townships	27,264.42	13,632.21	13,632.21	1,481.52
Williamsburg—Williamsburg township	524.29	262.15	262.14	.....
Totals	104,796.54	50,826.08	53,970.46	7,035.64

*Consult "Cost of Power" table preceding.

RURAL POWER DISTRICTS *RURAL OPERATING*

the revenues collected from (or charged to) customers within each district, and the cipalities comprising certain other districts upon ascertainment (by annual adjust- ending October 31, 1927

Cost of operation, maintenance and administration	Interest on capital investment	Renewal charges	Contingencies	Sinking fund	Total cost	Revenue from power and light customers in each district	Amounts remaining to be credited to certain districts or charged to the municipalities comprising certain other districts	
							Credited	Charged
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
660.18	376.00	287.62	143.82	76.70	2,501.63	2,471.68	.....	29.95
607.31	508.47	394.01	197.00	103.72	3,226.99	3,568.32	341.33	.....
1,112.06	512.36	366.04	183.02	104.51	3,854.80	4,089.51	234.71	.....
952.82	503.43	361.94	180.97	102.69	3,705.37	3,990.48	285.11	.....
1,103.64	703.70	545.29	272.64	143.55	4,250.34	4,652.64	402.30	.....
28.41	13.53	10.48	5.24	2.76	60.42	79.48	19.06	.....
4,464.42	2,617.49	1,965.38	982.69	533.93	17,599.55	18,852.11	1,282.51	29.95

ST. LAWRENCE

Statement showing the net Credit or Charge to each Municipality in respect of power ments made, and interest added during the year, also the net amount Credited October 31, 1927, and the accumulated amount standing as

Municipality	Date commenced operating	Net credit or charge at October 31, 1926		Cash receipts and payments on account of such credits and charges, also adjustments made during the year	
		Credit	Charge	Credited	Charged
		$ c.	$ c.	$ c.	$ c.
Alexandria	Jan., 1921	6,683.35			6,724.48
Apple Hill	April, 1921	349.79			355.72
Brockville	April, 1915	17,184.94		60.01	
Chesterville	April, 1914	4,937.26			4,927.19
Lancaster	May, 1921		9,059.30		5.97
Martintown	May, 1921	316.38			319.52
Maxville	Feb., 1921		4,731.17	23.45	
Prescott	Dec., 1913	5,203.30		12.34	
Russell	Feb., 1926	703.54			699.00
Williamsburg	April, 1915	547.40		29.14	
Winchester	Jan., 1914	3,306.97			1,821.76
Rural Power Districts—*					
Apple Hill	Nov., 1923	63.58			38.46
Brockville	July, 1922	2,668.05			1,940.11
Chesterville	May, 1922	78.12			190.67
Martintown	Jan., 1922		1,616.46		446.03
Prescott	June, 1922	639.67			1,009.86
Williamsburg	Feb., 1923	96.64			52.31
Totals		42,778.99	15,406.93	124.94	18,531.08

*For townships included in rural power districts see "Cost of Power" and "Rural Operating" statements preceing.

ST. LAWRENCE SYSTEM

Reserve for Renewals, October 31, 1927

Total provision for renewals to October 31, 1926	$174,239.68	
Deduct:		
Expenditures to October 31, 1926	13,566.15	
Balance brought forward October 31, 1926		$160,673.53
Added during the year ending October 31, 1927:		
Amounts charged to municipalities and rural power districts as part of the cost of power delivered to them	$12,192.56	
Amounts included in costs of distribution of power within rural power districts	1,965.38	
Provision against equipment employed in respect of contracts with sundry companies	8,021.84	
Interest at 4% per annum on monthly balances at the credit of the account	6,427.17	
Provisions for renewal of plant transferred	12.91	
		189,293.39
Deduct:		
Expenditures during the year ending October 31, 1927		4,917.10
Balance carried forward October 31, 1927		$184,376.29

SYSTEM *CREDIT OR CHARGE*

supplied to it to October 31, 1926, the cash receipts and payments thereon, adjust- or Charged to each Municipality in respect of power supplied in the year ending a Credit or Charge to each Municipality at October 31, 1927.

Interest at 4% per annum added during the year		Net amount credited or charged in respect of power supplied in the year ending October 31, 1927		Accumulated amount standing as a credit or charge on October 31, 1927	
Credited	Charged	Credited	Charged	Credit	Charge
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
102.36	.....	2,793.26	.....	2,854.49	.....
5.20	.....	539.86	.....	539.13	.....
689.80	.....	1,909.93	.....	19,844.68	.....
108.69	.....	1,265.14	.....	1,383.90	.....
.....	362.61	.....	390.17	.....	9,818.05
6.02	.....	189.89	.....	192.77	.....
.....	188.31	180.47	.....	.....	4,715.56
208.63	.....	.....	1,433.48	3,990.79	.....
17.06	.....	357.82	.....	379.42	.....
23.06	.....	194.56	.....	794.16	.....
128.85	.....	204.28	.....	1,818.34	.....
1.00	.....	.....	29.95	.....	3.83
56.81	.....	341.33	.....	1,126.08	.....
.....	4.50	234.71	.....	117.66	.....
.....	82.50	285.11	.....	.....	1,859.88
.....	14.81	402.30	.....	17.30	.....
2.20	.....	19.06	.....	65.59	.....
1,349.68	652.73	8,917.72	1,853.60	33,124.31	16,397.32

ST. LAWRENCE SYSTEM

Reserve for Obsolescence and Contingencies, October 31, 1927

Balance brought forward October 31, 1926	$66,378.04	
Additional provision for obsolescence and contingencies within rural power districts to October 31, 1926	2,336.44	$68,714.48
Added during the year ending October 31, 1927:		
Amounts charged to municipalities and rural power districts as part of the cost of power delivered to them	$2,080.38	
Amounts included in the costs of distribution of power within rural power districts	982.69	
Provision against equipment employed in respect of contracts with sundry companies which purchased power	1,669.85	
Interest at 4% per annum on monthly balances at the credit of the account	2,655.12	76,102.52
Deduct:		
Expenditures during the year ending October 31, 1927		572.30
Balance carried forward October 31, 1927		$75,530.22

ST. LAWRENCE SYSTEM

Sinking Fund

Statement showing Sinking Fund paid by each Municipality in the periods mentioned hereunder as part of the cost of power delivered thereto, together with the proportionate share of other sinking funds, provided out of other revenues of the system and interest allowed thereon to October 31, 1927

Municipality	Period of years ending October 31, 1927	Amount
		$ c.
Alexandria	3 years	6,273.30
Apple Hill	3 "	576.80
Brockville	7 "	35,903.85
Chesterville	8 "	8,491.66
Lancaster	3 "	1,324.72
Martintown	3 "	334.97
Maxville	3 "	1,703.18
Prescott	8 "	8,503.41
Russell	2 "	560.03
Williamsburg	7 "	847.30
Winchester	8 "	4,366.24
Rural Power District—*		
Apple Hill	3 "	192.04
Brockville	6 "	1,657.61
Chesterville	6 "	614.19
Martintown	6 "	1,145.24
Prescott	6 "	1,586.67
Williamsburg	2 "	8.26
Total		$74,089.47

*For townships included in rural power districts see "Cost of Power" and "Rural Operating' statements preceding.

RIDEAU

Operating Account for Year

Costs of operation as provided for under Sections 6c and 23 of the Act

Power purchased		$6,820.80
Cost of operating and maintaining the generating plant, transmission lines, stations, etc., including the proportion of administrative expenses chargeable to the operation of the system		30,479.77
Interest on capital investment		57,970.79
Provision for renewal of generating plant, lines and stations, etc		12,198.61
Provision for contingencies:		
By charges against municipalities	$24,565.58	
By charges against private companies	3,072.31	
		27,637.89
Provision for sinking fund:		
By charges against municipalities	$10,129.34	
By charges against private companies which purchased power	1,307.85	
		11,437.19
		$146,545.05

ST. LAWRENCE SYSTEM

Reserve for Sinking Fund, October 31, 1927

Balance in the reserve as at October 31, 1926	$60,487.61	
Additional provision for sinking fund in respect of certain rural power districts to October 31, 1926	5.33	
		$60,492.94
Provided in the year ending October 31, 1927:		
By charges included in the cost of power delivered to municipalities and rural power districts	$6,419.38	
By charges included in the costs of distribution of power within rural power districts	533.93	
By charges against contracts with sundry companies which purchased power	4,223.50	
Interest at 4 per cent. per annum on the amount standing at the credit of the account	2,419.72	
		13,596.53
		$74,089.47

SYSTEM

ending October 31, 1927

REVENUE FOR PERIOD

Collected from municipalities	$140,843.99
Power sold to private companies	15,587.33
	$156,431.32
Deduct:	
Amounts collected from certain municipalities in excess of the sum required to be paid by them for power supplied in the period	9,886.27
	$146,545.05

RIDEAU

Statement showing the amount to be paid by each Municipality as the Cost received by the Commission from each Municipality on account of such cost upon ascertainment (by annual adjustment) of the actual

Municipality	Interim rates per horsepower collected by Commission during year		Share of capital cost of system on which interest and fixed charges are payable	Average horse-power supplied in year after correction for power factor	Share of operating costs		
	To Jan. 1, 1927	To Oct. 31, 1927			Cost of power to Commission	Operating, maintenance and administrative expenses	Interest
	$ c.	$ c.	$ c.		$ c.	$ c.	$ c.
Carleton Place	55.00	50.00	275,271.10	728.7	1,575.28	7,241.55	14,684.69
Kemptville	70.00	65.00	62,062.25	179.5	388.04	2,232.66	3,308.85
Lanark	85.00	80.00	23,950.27	42.6	92.09	589.08	1,278.52
Perth	54.00	50.00	252,045.81	717.3	1,550.63	6,780.95	13,454.32
Smiths Falls	50.00	45.00	354,267.38	1,135.7	2,455.12	10,382.28	18,597.08
Totals—Municipalities			967,596.81	2,803.8	6,061.16	27,226.52	51,323.46
Totals—Companies			124,203.06	351.4	759.64	3,253.25	6,647.33
			1,091,799.87				
Non-operating capital			82,128.59				
Grand totals			1,173,928.46	3,155.2	6,820.80	30,479.77	57,970.79

RIDEAU

Statement showing the net Credit or Charge to each Municipality in respect of power ments made, and interest added during the year, also the net amount Credited October 31, 1927, and the accumulated amount standing as

Municipality	Date commenced operating	Net credit or charge at October 31, 1926		Cash receipts and payments on account of such credits and charges, also adjustments made during the year	
		Credit	Charge	Credited	Charged
		$ c.	$ c.	$ c.	$ c.
Carleton Place	May, 1919	6,462.00	.....	.....	6,462.00
Kemptville	Dec., 1921	2,355.36	.....	.....	2,355.36
Lanark	Sept., 1921	631.50	.....	.....	631.50
Perth	Feb., 1919	1,214.09	.....	.....	1,214.09
Smiths Falls	Sept., 1918	4,060.24	.....	.....	4,060.24
Totals	.....	14,723.19	.....	.....	14,723.19

SYSTEM *COST OF POWER*

(under Section 23 of the Act) of Power supplied to it by the Commission—the amount —and the amount remaining to be credited or charged to each Municipality cost of power supplied to it in the year ending October 31, 1927.

and fixed charges				Cost in excess of revenue from power sold to private companies	Total cost of power for year as provided to be paid under section 23 of Act	Amount paid to the Commission by each municipality	Amounts remaining to be credited to each municipality upon ascertainment of the actual cost of power by annual adjustment
Renewals	Contingencies and obsolescence	Sinking fund	Total				Credited
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
3,305.73	6,452.24	2,898.60	36,158.09	227.77	36,385.86	37,060.29	674.43
698.68	1,578.19	653.14	8,859.56	56.10	8,915.66	11,831.34	2,915.68
350.41	403.32	252.20	2,965.62	13.31	2,978.93	3,451.10	472.17
2,875.64	6,299.84	2,654.04	33,615.42	224.20	33,839.62	36,376.30	2,536.68
3,544.85	9,831.99	3,671.36	48,482.68	354.97	48,837.65	52,124.96	3,287.31
10,775.31	24,565.58	10,129.34	130,081.37	876.35	130,957.72	140,843.99	9,886.27
1,423.30	3,072.31	1,307.85	16,463.68	876.35	15,587.33	15,587.33	.....
12,198.61	27,637.89	11,437.19	146,545.05	.....	146,545.05	156,431.32	.....

SYSTEM *CREDIT OR CHARGE*

supplied to it to October 31, 1926, the cash receipts and payments thereon, adjust- or Charged to each Municipality in respect of power supplied in the year ending a Credit or Charge to each Municipality at October 31, 1927.

Interest at 4% per annum added during the year		Net amount credited or charged in respect of power supplied in the year ending October 31, 1927		Accumulated amount standing as a credit or charge on October 31, 1927	
Credited	Charged	Credited	Charged	Credit	Charge
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
112.05	.....	674.43	.....	786.48	.....
35.63	.....	2,915.68	.....	2,951.31	.....
9.85	.....	472.17	.....	482.02	.....
17.83	.....	2,536.68	.....	2,554.51	.....
76.78	.....	3,287.31	.....	3,364.09	.....
252.14	.....	9,886.27	.....	10,138.41	.....

RIDEAU SYSTEM

Reserve for Renewals, October 31, 1927

Total provision for renewals to October 31, 1926	$88,191.73	
Deduct:		
Expenditures to October 31, 1926	2,472.45	
Balance brought forward October 31, 1926		$85,719.28
Added during the year ending October 31, 1927:		
Amounts charged to municipalities as part of the cost of power delivered to them	$10,775.31	
Provision against equipment employed in respect of contracts with sundry companies	1,423.30	
Interest at 4% per annum on monthly balances at the credit of the account	3,432.68	
Provisions for renewal of plant transferred	665.15	
		102,015.72
Deduct:		
Expenditures during the year ending October 31, 1927		79.41
Balance carried forward October 31, 1927		$101,936.31

RIDEAU SYSTEM

Reserve for Obsolescence and Contingencies, October 31, 1927

Balance brought forward, October 31, 1926	$40,306.29
Added during the year ending October 31, 1927:	
Amounts charged to municipalities as part of the cost of power delivered to them	24,565.58
Provision against equipment employed in respect of contracts with sundry companies which purchased power	3,072.31
Interest at 4% per annum on monthly balances at the credit of the account	1,612.25
Balance carried forward, October 31, 1927	$69,556.43

THUNDER BAY

Operating Account for the

Costs of Operation as provided for under Section 6 c and 23 of the Act

Cost of operating and maintaining generating plants, transformer stations and transmission lines, including the proportion of administrative expenses chargeable to the operation of the system		$145,546.48
Interest on capital investment		650,975.17
Provision for renewal of generating plants, transformer stations and transmission lines		107,267.29
Provision for contingencies:		
By charges against municipalities	$44,593.39	
Provision against equipment employed in respect of contracts with sundry customers	16,032.66	
		60,626.05
Provision for sinking fund:		
By charges against municipalities	$95,636.89	
By charges against private companies which purchased power	34,385.27	
		130,022.16
		$1,094,437.15

RIDEAU SYSTEM

Statement showing Sinking Fund paid by each Municipality in the periods mentioned hereunder as part of the cost of power delivered thereto, together with the proportionate share of other sinking funds, provided out of other revenues of the system and interest allowed thereon to October 31, 1927

Municipality	Period of years ending October 31, 1927	Amount
		$ c.
Carleton Place	3 years	12,080.73
Kemptville	3 "	2,732.13
Lanark	3 "	882.82
Perth	3 "	9,494.83
Smiths Falls	4 "	15,864.47
Total		41,054.98

RIDEAU SYSTEM

Reserve for Sinking Fund, October 31, 1927

Balance in the reserve as at October 31, 1926		$28,478.64
Provided in the year ending October 31, 1927:		
By charges included in the cost of power delivered to municipalities	$10,129.34	
By charges against contracts with sundry companies which purchased power	1,307.85	
Interest at 4% per annum on the amount standing at the credit of the account	1,139.15	
		12,576.34
		$41,054.98

SYSTEM

Year Ending October 31, 1927

Revenue for period

Collected from municipalities	$758,074.12	
Power sold to sundry customers	272,320.98	
		$1,030,395.10
Deduct:		
Amounts collected from certain municipalities in excess of the sums required to be paid by them for power supplied in the year	$567.29	
Less:		
Amounts due by certain municipalities, being the difference between the sums paid and the cost of power supplied to them in the year	52,549.71	
		51,982.42
Revenue		$1,082,377.52
Loss on sale of power supplied to sundry companies (written off to contingency reserve)		12,059.63
		$1,094,437.15

THUNDER BAY

Statement showing the amount to be paid by each Municipality as the Cost— received by the Commission from each Municipality on account of such cost upon ascertainment (by annual adjustment) of the actual

Municipality	Interim rates per horsepower collected by Commission during year	Share of capital cost of system on which interest and fixed charges are payable	Average horsepower supplied in year after correction for power factor	Share of operating	
				Operating maintenance and administrative expenses	Interest
	$ c.	$ c.		$ c.	$ c.
Fort William	21.00+Charges*	1,960,261.24	7,194.3	23,260.31	102,340.14
Nipigon twp	40.00	11,851.78	47.5	426.52	622.42
Port Arthur	21.00+Charges†	7,197,400.30	26,527.5	87,559.24	375,857.65
Totals—Municipalities		9,169,513.32	33,769.3	111,246.07	478,820.21
Totals—Companies		3,282,757.99	12,958.9	34,300.41	172,154.96
		12,452,271.31			
Non-operating capital		1,692,408.37			
Grand totals		14,144,679.68	46,728.2	145,546.48	650,975.17

*$21.00 per H.P.+$1.50 per H.P. transformation charges+$500.00 per annum line rental.
†$21.00 per H.P.+$1.50 per H.P. supplied from Bare Point Station.

THUNDER BAY

Statement showing the net credit or charge to each Municipality in respect of power credited or charged to each Municipality in respect of power supplied in as a credit or charge to each

Municipality	Date commenced operating	Net credit or charge at October 31, 1926	
		Credit	Charge
		$ c.	$ c.
Fort William	Oct., 1926	.....	30.90
Nipigon township	Jan., 1926	577.58	.....
Port Arthur	Dec., 1910	.....	130.26
		577.58	161.16

SYSTEM *COST OF POWER*

under Section 23 of the Act—of Power supplied to it by the Commission—the amount —and the amount remaining to be credited or charged to each municipality cost of power supplied to it in the year ending October 31, 1927

costs and fixed charges		Sinking fund	Total cost of power for year as provided to be paid under Section 23 of Act	Amounts paid to the Commission by each municipality	Amounts remaining to be credited or charged to each municipality upon ascertainment of the actual cost of power by annual adjustment	
Renewals	Contingencies and obsolescence				Credited	Charged
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
17,086.00	9,531.53	20,440.85	172,658.83	162,062.16	.....	10,596.67
99.81	58.60	124.32	1,331.67	1,898.96	567.29	.....
62,574.17	35,003.26	75,071.72	636,066.04	594,113.00	.....	41,953.04
79,759.98	44,593.39	95,636.89	810,056.54	758,074.12	567.29	52,549.71
27,507.31	16,032.66	34,385.27	284,380.61	272,320.98	.....	*12,059.63
107,267.29	60,626.05	130,022.16	1,094,437.15	1,030,395.10	.....	.....

*Transferred to debt of Contingency reserve.

SYSTEM *CREDIT OR CHARGE*

supplied to it to October 31, 1926, interest added during the year, also the net amount the year ending October 31, 1927, and the accumulated amount standing Municipality at October 31, 1927

Interest at 4% per annum added during the year		Net amount credited or charged in respect of power supplied in the year ending October 31, 1927		Accumulated amount standing as a credit or charge on October 31, 1927	
Credited	Charged	Credited	Charged	Credit	Charge
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
.....	1.24	.....	10,596.67	.....	10,628.81
23.10	.....	567.29	.....	1,167.97	.....
.....	5.21	.....	41,953.04	.....	42,088.51
23.10	6.45	567.29	52,549.71	1,167.97	52,717.32

THUNDER BAY SYSTEM

Reserve for Renewals, October 31, 1927

Total provision for renewals to October 31, 1926	$265,630.31	
Deduct:		
Expenditures to October 31, 1926	287.75	
Balance brought forward October 31, 1926		$265,342.56
Added during the year ending October 31, 1927:		
Amounts charged to municipalities as part of the cost of power delivered to them	$79,759.98	
Provision against equipment employed in respect of contracts with sundry companies	27,507.31	
Interest at 4% per annum on monthly balances at the credit of the account	10,614.96	
Provisions for renewal of plant transferred	45.39	
		117,927.64
		$383,270.20
Deduct:		
Expenditures during the year ending October 31, 1927		1,568.77
Balance carried forward October 31, 1927		$381,701.43

OTTAWA

Operating Account for Year

COSTS OF OPERATION AS PROVIDED FOR UNDER SECTIONS 6c AND 23 OF THE ACT

Power purchased	$193,088.77
Operating expenses	7,917.93
Interest on capital investment	2,716.86
Provision for renewal of lines, etc.	2,170.38
Provision for contingencies	1,072.05
Provision for sinking fund	589.40
	$207,555.39

THUNDER BAY SYSTEM

Reserve for Obsolescence aud Contingencies, October 31, 1927

Balance brought forward October 31, 1926		$50,247.89
Added during the year ending October 31, 1927:		
Amounts charged to municipalities as part of the cost of power delivered to them	$44,593.39	
Provision against equipment employed in respect of contracts with sundry companies which purchased power	16,032.66	
Interest at 4% per annum on monthly balances at the credit of the account	2,009.92	62,635.97
		$112,883.86
Deduct:		
Net loss for year on power sold to sundry power customers		12,059.63
Balance carried forward October 31, 1927		$100,824.23

THUNDER BAY SYSTEM

Statement showing Sinking Fund paid by each Municipality as part of the cost of power delivered thereto, together with the proportionate share of other Sinking Funds, provided out of other revenues of the system to October 31, 1927

Municipality	Period of years ending October 31, 1927	Amount
		$ c.
Fort William	1 year	27,766.38
Nipigon township	1 "	172.69
Port Arthur	1 "	102,083.09
		130,022.16

SYSTEM

ending October 31, 1927

Revenue for period

Collected from city of Ottawa		$190,653.30
Collected from customers in Nepean rural power district	$16,107.47	
Add:		
Amoung due by municipalities comprising the Nepean Rural Power District, being the difference between the revenue from customers therein and the cost of power delivered to them in the year	794.62	16,902.09
		$207,555.39

OTTAWA

Statement showing the amount to be paid by each municipality as the Cost—under received by the Commission from each municipality on account of such cost; ascertainment (by annual adjustment) of the actual cost of

Municipality	Capital cost	Cost of power	Operation, maintenance and administrative expenses	Fixed	
				Interest	Renewals
	$ c.	$ c.	$ c.	$ c.	$ c.
Ottawa	1,314.71	189,366.81	1,179.05	67.31	26.29
Rural Power District:					
Nepean — Gloucester, Goulburn, GowerN., Nepean and Osgoode twps	58,047.40	3,721.96	6,738.88	2,649.55	2,144.09
	59,362.11				
Non-operating capital	84,078.94				
Totals	143,441 05	193,088.77	7,917.93	2,716.86	2,170.38

OTTAWA

Statement showing the net credit to each Municipality in respect of power supplied to each Municipality in respect of power supplied in the year ending to each Municipality at

Municipality	Date commenced operating	Net credit at October 31, 1926	Adjustment made during year
			Charged
		$ c.	$ c.
Ottawa	Jan., 1914	.....	.....
Rural Power District:			
Nepean—Gloucester, Goulburn, Gower N., Nepean, and Osgoode tps	Feb., 1922	2,233.31	1,689.03
		2,233.31	1,689.03

OTTAWA SYSTEM

Reserve for Renewals, October 31, 1927

Total provision for renewals to October 31, 1926	$4,540.80	
Deduct expenditures to October 31, 1926	69.16	
Balance brought forward October, 31, 1926		4,471.64
Added during the year ending October 31, 1927:		
Amount charged to consumers in Nepean township as part of the cost of power delivered to them	$2,144.09	
Amount charged to the municipality of Ottawa as part of the cost of power delivered to it	26.29	
Interest at 4% per annum on monthly balances at the credit of the account	178.87	
		2,349 25
		$6,820.89
Expenditures during the year ending October 31, 1927		629.94
Balance carried forward October 31, 1927		$6,190.95

SYSTEM *COST OF POWER*

the Power Commission Act—of Power supplied to it by the Commission; the amount and the amount remaining to be credited or charged to each municipality upon power supplied to it in the year ending October 31, 1927.

charges		Total cost of power, operating expenses, fixed charges and interest	Revenue from municipalities	Amount remaining as a charge to the municipalities comprising Nepean rural power district upon ascertainment of the actual cost of power by annual adjustment
Contingencies and Obsolescence	Sinking fund			
$ c.	$ c.	$ c.	$ c.	$ c.
....	13.84	190,653.30	190,653.30	.....
1,072.05	575.56	16,902.09	16,107.47	794.62
1,072.05	589.40	207,555.39	206,760.77	794.62

SYSTEM *CREDIT OR CHARGE*

to it to October 31, 1926, interest added during the year; also the net amount charged October 31, 1927, and the accumulated amount standing as a charge October 31, 1927

Interest at 4% per annum added during the year	Net amount charged in respect of power supplied in the year ending October 31, 1927	Accumulated amount standing as a charge on October 31, 1927
$ c.	$ c.	$ c.
.....	.....	.....
21.77	794.62	228.57
21.77	794.62	228.57

OTTAWA SYSTEM

Reserve for Obsolescence and Contingencies, October 31, 1927

Total provision for contingencies to October 31, 1926		$1,399.56
Additional provision for obsolescence and contingencies within rural power districts, to October 31, 1926		1,689.03
		$3,088.59
Added during the year ending October 31, 1927	$1,072.05	
Interest at 4% per annum on the amounts standing at the credit of the account	123.54	
		1,195.59
Balance carried forward October 31, 1927		$4,284.18

OTTAWA SYSTEM

SINKING FUND

Statement showing Sinking Fund paid by each Municipality in the periods mentioned hereunder as part of the cost of power delivered thereto, and interest allowed thereon to October 31, 1927

Municipality	Period of years ending October 31, 1927	Amount
		$ c.
Ottawa	12 years	152.23
Rural Power District:		
Nepean—Gloucester, Goulburn, Gower N., Nepean, and Osgoode twps.	6 "	1,928.27
		$2,080.50

HYDRO-ELECTRIC POWER

Account with the Provincial Treasurer

NIAGARA AND

February 14, 1927, and March 4, 1927:		
Cash returned to Province, being the unused portion of the advances by the Province in the years 1925 and 1926 for expenditures on account of Niagara and other systems		$304,139.72
April 30, 1927:		
Paid on account of interest	$3,899,100.63	
October 31, 1927:		
Payment of balance of interest	4,184,839.62	
		8,083,940.25
October 31, 1926:		
Retirement made under debt retirement plan	$4,812,000.00	
October 31, 1927:		
Retirement made under debt retirement plan	1,338,567.00	
		6,150,567.00
Balance carried down		147,485,906.81
		$162,024,553.78

COMMISSION OF ONTARIO

for the Year ending October 31, 1927

OTHER SYSTEMS

October 31, 1926:	
Cash advances to date	$149,720,413.53
November 1, 1926, to October 31, 1927:	
Sundry cash advances	4,220,200.00
October 31, 1927:	
Interest for year on all cash advances	8,083,940.25
	$162,024,553.78
November 1, 1927:	
Total cash advances	$153,636,473.81
Less: Payments under debt retirement plan	6,150,567.00
	$147,485,906.81

SANDWICH, WINDSOR AND AMHERSTBURG RAILWAY

Operating Account for the Year Ending October 31, 1927

EXPENDITURE

Transportation expenses	$322,248.55	
Maintenance—Way and structures	73,785.57	
Maintenance—Equipment	97,379.96	
Power	113,849.47	
Rental of motor buses	86,254.58	
General operating and management expenses	66,101.81	
Proportion of administrative and accounting expenses of the Commission chargeable to the operation of the railway	22,518.31	
Taxes	4,531.82	
Insurance—Fire and Liability	56,139.07	
Written off valuation and other expenses re purchase of the railway by the Commission	1,779.55	
Total operating expenses		$844,588 69
Interest		245,022.36
		$1,089,611.05

REVENUE

Passenger	$1,021,008.27	
Freight and express	34,305.87	
Miscellaneous	14,316.90	
Total revenue		$1,069,631.04
Deficit for the year, charged to the municipalities		19,980.01
		$1,089,611.05

Reserve for Renewals, October 31, 1927

Total provision for renewals to October 31, 1926	$190,299.21	
Deduct: Expenditures to October 31, 1926	59,871.05	
Balance brought forward October 31, 1926		$130,428.16
Added during the year ending October 31, 1927: Interest at 4% per annum on the monthly balances at the credit of the account		5,089.34
		$135,517.50
Deduct: Expenditures during the year ending October 31, 1927		31,788.17
Balance carried forward October 31, 1927		$103,729.33

GUELPH RADIAL RAILWAY

Operating Account for the Year ending October 31, 1927

EXPENDITURE

Transportation expense	$25,007.70	
Maintenance—way and structures	7,730.64	
Maintenance—equipment	15,186.71	
Power	10,115.71	
General operating and management expenses	10,975.11	
Proportion of administrative and accounting expenses of the Commission chargeable to the operation of the railway	2,425.39	
Insurance	5,044.11	
Taxes	2,698.96	
Written off valuation and other expenses re purchase by the Commission	256.30	
		$79,440.63
Interest on debentures		14,893.87
Provision for instalments payable to the city of Guelph on May 1, 1927, and November 1, 1927, under purchase agreement:		
Interest for year	$5,306.19	
On account of principal	6,393.81	
		11,700.00
Provision for renewal of road and equipment		9,760 45
		$115,794.95

REVENUE

Operating revenue	$91,806.84
Net deficit for year, charged to the city of Guelph	23,988.11
	$115,794.95

Reserve for Renewals, October 31, 1927

Provision for renewals year ending October 31, 1926		$8,823.96
Added during the year ending October 31, 1927:		
By appropriation for the year	$9,760.45	
Interest at 4% on the monthly balances at the credit of the account	352.96	
		10,113.41
		$18,937.37

CENTRAL ONTARIO AND TRENT SYSTEM AND NIPISSING SYSTEM

The following balance sheet and operating account relate to the systems known as "Central Ontario and Trent" and "Nipissing" which, together, now serve electrical energy to sixty-six municipalities, companies and rural power districts. The Central Ontario and Trent system extends from the municipality of Pickering on the west to and including the city of Kingston on the east and as far north as Lindsay. The Nipissing system supplies the towns of North Bay, Powassan and Callander, and the village of Nipissing. The Central Ontario and Nipissing systems were purchased by the Provincial Government, as at the 1st of March, 1916, from the Electric Power Company, Limited, the purchase price being the sum of $8,350,000.

Since the acquisition of these properties, and their transfer to the Commission to operate in trust for the Government, it has been found necessary to enlarge, extend and improve the systems to meet the increasing demands for electrical service until at present the capital investment approximates $15,000,000.

The Central Ontario system and the Trent system both receive their electrical energy from the same sources of power supply through the same main transmission network, and from the standpoint of power development and electrical operation are regarded as a unit and now known as the Central Ontario and Trent system. It may be explained that after the Central Ontario system was purchased by the Provincial Government, a number of municipalities in Central Ontario, from time to time, applied to the Hydro-Electric Power Commission for power to be supplied under the provisions of the Power Commission Act. The municipalities in Central Ontario which thus enter into direct relationship with the Hydro-Electric Power Commission are for purposes of financial administration grouped in what is termed the "Trent" system.

The operation of these two systems—the "Central Ontario and Trent" and the "Nipissing"—entails the generation, transformation and transmission of electrical energy to thirty-three municipalities, nineteen companies and fourteen rural power districts, and in addition thereto the operation of three gas plants—at Peterborough, Oshawa and Cobourg—the Cobourg waterworks, the Peterborough street railway (up to April 1st, 1927, when operation was discontinued), the Campbellford pulp mill and certain pulpwood limits connected therewith.

With the exception of fourteen municipalities, namely, Bloomfield, Havelock, Kingston, Lakefield, Madoc, Marmora, Norwood, Omemee, Peterborough, Picton, Stirling, Warkworth, Wellington and Whitby, ten of which were connected to the sustem subsequent to the date of purchase, and constitute the Trent system, the whole property, local and otherwise, is operated and maintained by the Commission. Although the ownership of the whole plant is vested in the province (except the fourteen local systems of the municipalities mentioned), precisely the same methods, with respect to the control of rates, operation, maintenance, and provision for renewal of plant and equipment, are applied, as appertain to the other systems controlled and operated by the Commission.

An annual adjustment of the system's capital cost and expenses is made and those municipalities operating their own utilities and which have contracts for power to be supplied at cost, receive an additional charge or credit—as the case may be—on account of power cost as ascertained by this adjustment, just as is done in the case of the municipalities comprising the Niagara system and other systems.

CENTRAL ONTARIO

(ALSO NIPISSING

Operated by the Hydro-Electric

Statement of Assets and

ASSETS

Central Ontario:		
Power developments and hydraulic rights	$7,789,171.95	
Transformer stations	730,517.61	
Transmission lines	1,779,942.32	
		$10,299,631.88
Local Utilities:—Electric, gas and water		2,567,696.08
Service buildings		34,802.18
Rural Power Districts	$256,385.83	
Less: Government grants	128,192.92	
		128,192.91
Nipissing:		
Power developments and standby plant	$699,672.53	
Transformer stations	36,718.26	
Transmission lines	48,607.46	
		784,998.25
Local Utilities—Electric		238,491.64
Service buildings		6,343.66
Rural Power Districts	$6,729.33	
Less: Government grants	3,364.67	
		3,364.66
Pulp mill and pulpwood areas		437,003.67
		$14,500,524.93
Reserve Funds:		
Invested in securities of the Province of Ontario—par value, $1,143,000.00	$1,127,729.18	
Invested in securities of (or guaranteed by) the Dominion of Canada, par value $900,000.00	900,939.96	
Interest accrued thereon	29,470.83	
		2,058,139.97
Other Investments:		
Debentures of the town of Trenton, re sale of water works.	$17,514.71	
Debentures of the town of Napanee, re sale of property and water privileges	12,499.15	
Interest accrued thereon	1,187.81	
		31,201.67
Inventories:		
Tools and equipment	$56,451.31	
Material and supplies	287,231.24	
		343,682.55
Accounts Receivable:		
Power and pulp mill accounts	$109,113.37	
Consumers supply—sales accounts	18,391.33	
Consumers light and power accounts	33,821.20	
	$161,325.90	
Less: Reserve for doubtful accounts	7,564.73	
		153,761.17
Balances due by certain municipalities in respect of the cost of power supplied to them as provided to be paid under their contracts with the Commission		5,250.01
Cash in branch banks		3,007.98
Hydro-Electric Power Commission of Ontario—Current account		167,990.37
Expenses and insurance prepaid		2,423.21
Work in progress:		
Chargeable upon completion to:		
Capital construction	$4,385.59	
Accounts receivable	1,723.43	
		6,109.02
		$17,272,090.88

AND TRENT SYSTEM

SYSTEM)

Power Commission of Ontario

Liabilities, October 31, 1927

LIABILITIES

Province of Ontario:		
Purchase price of system	$8,350,000.00	
Debentures issued in connection with purchase of Bruton township pulpwood area	225,000.00	
Cash advances	6,362,680.41	
		$14,937,680.41
Debentures assumed in respect of rural lines in Whitby and East Whitby townships	$12,791.41	
Interest accrued thereon	591.85	
		13,383.26
Accounts payable and accrued charges	$3,250.64	
Consumers' deposits	30,338.11	
Unearned water rates	2,640.00	
		36,228.75
Balance due to certain municipalities in respect of amounts paid by them in excess of the cost of power supplied to them as provided to be paid under their contracts with the Commission		30,629.31
Reserve for renewals		1,981,565.28
Reserve for contingencies, obsolescence and amortization		269,408.60
Surplus		3,195.27

Contingent Liabilities:		
In respect of contracts entered into for works under construction	$19,494.50	
In respect of current accounts	4,063.43	

$17,272,090.88

CENTRAL ONTARIO

(ALSO NIPISSING

Operating Account for the Year

COST OF OPERATION

Power Department:		
Power purchased	$11,357.48	
Cost of operating and maintaining generating plants, transmission lines, stations, rural power districts, etc., including rentals of water powers, and the proportion of administrative expenses chargeable to the operation of the Power Department	547,470.55	
Interest on capital investment	537,724.22	
Provision for renewal of generating plants, stations, lines, rural power districts, etc	99,272.68	
Provision for contingencies, obsolescence and amortization	204,357.11	
		$1,400,182.04
Utilities:		
Cost of operating and maintaining electric light distribution systems, gas systems, water system, and the Peterborough street railway (until cessation of railway operation, April 1, 1927), including material and supplies purchased and the proportion of administrative expenses chargeable to the operation of these utilities	$398,566.23	
Interest on capital investment	152,832.05	
Provision for renewal of plants and equipment	49,675.72	
Provision for contingencies, obsolescence and amortization	78,903.77	
		679,977.77
Total cost of operation of power department and utilities		2,080,159.81
Carrying charges for the year on the Bruton Township pulpwood areas, and shortage on the operation of the Campbellford pulp mill, including a charge of $46,026.20 for power		67,156.77
		$2,147,316.58

Surplus

Net operating shortage for year ending October 31, 1927	$11,785.11
Balance as shown on statement of assets and liabilities	3,195.27
	$14,980.38

AND TRENT SYSTEM

SYSTEM)

ending October 31, 1927

REVENUE FOR PERIOD

Power sold to private companies and certain municipalities, and the pulp mill	$334,581.04	
Power supplied at cost to certain other municipalities, and to rural consumers	309,649.40	
Power supplied at cost to the Peterborough street railway (for five months)	9,448.25	
		$653,678.69
Light and power sold to consumers on the nineteen electric light distribution systems	$1,206,657.86	
Gas sold to consumers on three gas systems and sales of by-products	186,338.22	
Water sold to consumers on one water system	37,263.97	
Revenue from Peterborough street railway (for five months)	37,659.09	
		1,467,919.14
Total revenue from power department and utilities		$2,121,597.83
Net profit on sale of equipment and supplies, etc		13,933.64
		$2,135,531.47
Net operating shortage for year		11,785.11
		$2,147,316.58

Account

Credit balance brought forward from October, 1926	$14,980.38
	$14,980.38

CENTRAL ONTARIO

Statement showing the amount to be paid by each of the following Municipalities received by the Commission from each Municipality on account of such ascertaining, (by annual adjustment), the actual cost of power

Municipality	Interim rates per horsepower collected by Commission during year		Share of capital cost of system on which interest and fixed charges are payable	Average horsepower supplied in year after correction for power factor	Share of operating cost	
	To Jan. 1, 1927	To Oct. 31, 1927			Operating, maintenance and administrative expenses	Interest
	$ c.	$ c.	$ c.		$ c.	$ c.
Bloomfield	71.00	65.00	39,201.12	84.0	1,866.89	1,899.68
Havelock	56.00	55.00	68,946.69	193.9	3,012.30	3,350.19
Lakefield	76.00	65.00	58,328.00	153.1	2,118.52	2,852.35
Marmora	45.00	45.00	24,986.77	73.5	1,361.52	1,088.85
Norwood	44.00	44.00	27,521.92	107.7	1,626.82	1,338.06
Peterborough	32.00	32.00	1,142,189.97	5,293.8	55,712.73	55,828.64
Picton	59.00	50.00	215,248.11	535.7	9,626.25	10,263.60
Warkworth	65.00	60.00	16,263.07	44.0	1,048.08	788.06
Wellington	61.00	55.00	45,537.15	123.0	2,288.59	2,206.48
Whitby	25.00	32.00	199,854.08	758.5	9,558.21	8,922.01
Rural Power Districts:						
Belleville—Thurlow and Sidney twps			3,058.14	13.6	149.17	148.18
Bowmanville—Darlington twp			1,199.15	5.0	58.62	58.08
Campbellford—Seymour and Rawdon twps.			11,476.91	48.6	482.67	555.65
Cobourg—Hamilton twp			2,029.61	8.3	98.30	98.20
Colborne—Haldimand twp			7,774.59	30.1	342.10	376.62
Kingston—Kingston twp			10,929.68	34.3	432.69	528.30
Newcastle—Clarke twp			220.97	0.8	10.27	10.70
Oshawa—East Whitby, Whitby, Pickering and Darlington twps			44,729.62	188.1	2,179.37	2,169.88
Peterborough—North Monaghon, Douro, Otonabee and Smith twps			40,902.53	191.0	1,882.86	1,981.10
Pickering—Pickering and Whitby twps			16,904.69	67.5	893.19	816.62
Port Hope—Hope twp			946.45	2.8	43.60	32.57
Trenton—Sidney and Murray twps			1,793.18	7.9	97.52	86.99
Totals			1,980,042.40	7,965.2	94,890.27	95,400.81

AND TRENT SYSTEM *COST OF POWER*

as the Cost of Power supplied to it under its contract with the Commission, the amount cost, and the amount credited or charged to each Municipality upon supplied to it in the year ending October 31, 1927

and fixed charges		Total	Share of amount by which cost exceeds the revenue from power sold to private customers and companies	Total cost of power for year as provided to be paid under contracts	Amounts paid to the Commission by each municipality	Amounts remaining to be credited or charged to each municipality upon ascertainment of the actual cost of power by annual adjustment	
Provision for renewals	Provision for contingencies, obsolescence and amortization					Credited	Charged
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
549.10	637.65	4,953.32	444.88	5,398.20	5,529.06	130.86	.....
840.61	1,172.13	8,375.23	1,026.93	9,402.16	10,694.94	1,292.78	.....
749.17	1,006.64	6,726.68	810.84	7,537.52	10,276.14	2,738.62	.....
243.94	423.15	3,117.46	389.27	3,506.73	3,306.35	.....	200.38
251.25	510.55	3,726.68	570.40	4,297.08	4,738.39	441.31	.....
8,248.59	19,087.80	138,877.76	28,036.85	166,914.61	169,402.83	2,488.22	.....
2,738.16	3,296.36	25,924.37	2,837.16	28,761.53	27,668.90	.....	1,092.63
202.22	288.70	2,327.06	233.03	2,560.09	2,675.48	115.39	.....
566.75	779.18	5,841.00	651.43	6,492.43	6,906.13	413.70	.....
1,562.57	3,127.09	23,169.88	4,017.14	27,187.02	23,344.05	.....	3,842.97
23.14	52.24	372.73	72.03	444.76	444.76	.....	.....
10.00	20.77	147.47	26.48	173.95	173.95	.....	.....
93.15	202.44	1,334.27	257.39	1,591.66	1,591.66	.....	.....
17.34	36.50	250.34	43.96	294.30	294.30	.....	.....
71.31	144.20	934.23	159.41	1,093.64	1,093.64	.....	.....
122.16	191.62	1,274.77	181.66	1,456.43	1,456.43	.....	.....
2.18	4.08	27.23	4.24	31.47	31.47	.....	.....
369.89	760.42	5,479.56	996.21	6,475.77	6,475.77	.....	.....
283.92	669.42	4,817.30	1,011.57	5,828.87	5,828.87	.....	.....
148.40	291.41	2,149.62	357.49	2,507.11	2,507.11	.....	.....
5.62	11.97	93.76	14.83	108.59	108.59	.....	.....
13.83	30.64	228.98	41.84	270.82	270.82	.....	.....
17,113.66	32,744.96	240,149.70	42,185.04	282,334.74	284,819.64	7,620.88	5,135.98

CENTRAL ONTARIO AND TRENT SYSTEM—

Statement showing the costs of distribution of power within each Rural Power district, and the amounts remaining to be credited to certain districts ascertainment (by annual adjustment) of the actual

Rural power districts and municipalities comprised therein	Total capital cost of each district; Provincial Government grant received and applied thereagainst and the balance representing the investment by the Commission			Cost of power delivered to districts
	Total capital cost	Government grant	Commission's investment	
	$ c.	$ c.	$ c.	$ c.
Belleville—Thurlow and Sidney twps.	17,487.02	8,743.51	8,743.51	444.76
Bowmanville—Darlington twp.	720.18	360.09	360.09	173.95
Campbellford—Seymour and Rawdon twps.	14,000.22	7,000.11	7,000.11	1,591.66
Cobourg—Hamilton twp.	9,218.80	4,609.40	4,609.40	294.30
Colborne—Haldimand twp.	16,204.18	8,102.09	8,102.09	1,093.64
Kingston—Kingston twp.	28,858.82	14,429.41	14,429.41	1,717.68
Newcastle—Clarke twp.	1,909.05	954.53	954.52	31.47
Oshawa—Whitby, East Whitby, Darlington and Pickering twps.	90,983.18	44,984.97	45,998.21	6,475.77
Peterborough—North Monaghon, Douro, Otonabee and Smith twps.	42,916.00	21,458.00	21,458.00	5,828.87
Pickering—Pickering and Whitby twps.	18,327.19	9,163.60	9,163.59	2,507.11
Port Hope—Hope twp.	10,815.47	5,407.73	5,407.74	108.59
Trenton—Sidney and Murray twps.	2,326.76	1,163.38	1,163.38	270.82
Wellington—Hallowell twp.	909.48	454.74	454.74	60.46
Totals	254,676.35	126,831.56	127,844.79	20,599.08

NIPISSING SYSTEM—

North Bay—West Ferris twp.	6,729.33	3,364.67	3,364.66	793.05

CENTRAL ONTARIO AND TRENT SYSTEM (ALSO NIPISSING SYSTEM)

Reserve for Renewals, October 31, 1927

Total provision for renewals to October 31, 1926		$2,050,371.49
Deduct:		
Expenditures to October 31, 1926		166,398.37
Balance brought forward October 31, 1926		$1,883,973.12
Added during the year ending October 31, 1927:		
By charges against operation	$152,514.94	
Interest at 4% per annum on the monthly balances to the credit of the account	75,433.51	
		227,948.45
		$2,111,921.57
Deduct:		
Expenditures during the year ending October 31, 1927		130,356.29
Balance carried forward October 31, 1927		$1,981,565.28

RURAL POWER DISTRICTS *RURAL OPERATING*

District, the revenues collected from (or charged to) customers within each or charged to the Municipalities comprising certain other districts upon costs in the year ending October 31, 1927

Cost of operation, maintenance and administration	Interest on capital investment	Provision for renewals	Provision for contingencies, obsolescence and amortization	Total cost	Revenue from power and light customers in each district	Amounts remaining to be credited to certain districts or charged to the municipalities comprising certain other districts	
						Credited	Charged
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
958.15	74.60	61.54	31.59	1,570.64	1,916.47	345.83	.....
28.81	17.46	14.40	7.39	242.01	250.93	8.92	.....
260.10	339.02	279.71	143.56	2,614.05	2,800.14	186.09	.....
785.30	140.76	116.14	59.61	1,396.11	2,206.02	809.91	.....
615.32	389.77	321.58	165.06	2,585.37	3,340.87	755.50	.....
1,243.81	691.15	570.24	292.68	4,515.56	5,600.46	1,084.90	.....
184.06	3.40	2.81	1.44	223.18	49.37	.....	173.81
5,686.56	1,979.64	1,613.04	830.69	16,585.70	20,738.58	4,152.58	.....
3,463.81	784.54	647.30	332.22	11,056.74	13,392.88	2,336.14	.....
1,109.32	380.95	314.31	161.32	4,473.01	5,900.93	1,427.92	.....
164.74	42.10	34.74	17.82	367.99	297.48	.....	70.51
370.39	45.99	37.94	19.48	744.62	858.15	113.53	.....
8.91	11.37	9.38	4.81	94.93	138.67	43.74	.....
14,879.28	4,900.75	4,023.13	2,067.67	46,469.91	57,490.95	11,021.04	Net

RURAL POWER DISTRICT

219.54	48.71	40.19	20.63	1,122.12	1,676.92	554.80	.....

CENTRAL ONTARIO AND TRENT SYSTEM
(ALSO NIPISSING SYSTEM)

Reserve for Contingencies, Obsolescence and Amortization, October 31, 1927

Balance brought forward October 31, 1926		$356,942.66
Additional provision for contingencies, obsolescence and amortization as at that date		2,792.97
		$359,735.63
Added during the year ending October 31, 1927:		
By charges against operation	$291,970.52	
Interest at 4% per annum on the monthly balances to the credit of the account	14,389.42	
		306,359.94
		$666,095.57
Deduct:		
Expenditures during the year ending October 31, 1927		396,686.97
Balance carried forward October 31, 1927		$269,408.60

CENTRAL ONTARIO

Statement showing the net Credit or Charge to each of the following Municipalities thereon, adjustments made and interest added during the year, also the net in the year ending October 31, 1927, and the accumulated amount

Municipality	Date commenced operating	Net credit or charge at October 31, 1926		Cash receipts and payments on account of such credits and charges, also adjustments made during the year	
		Credit	Charge	Credited	Charged
		$ c.	$ c.	$ c.	$ c.
Bloomfield	Apr., 1919	1,172.10			1,172.10
Havelock	Feb., 1921	2,518.18			2,518.18
Lakefield	Aug., 1920	1,519.91			1,519.91
Marmora	Jan., 1921		364.87	369.50	
Norwood	Feb., 1921		336.17	340.74	
Peterborough	Mar., 1913		20,800.18	21,107.90	
Picton	Apr., 1919	5,814.51			5,814.51
Warkworth	Oct., 1923	529.82			529.82
Wellington	Apr., 1919	1,159.32			1,159.32
Whitby	Jan., 1926		4,067.88	4,125.83	
Rural Power Districts:					
Belleville — Thurlow and Sidney twps	Sept., 1927				
Bowmanville — Darlington twp	Jan., 1924	125.52			68.75
Campbellford — Seymour and Rawdon twps	Aug., 1924	202.20			
Cobourg—Hamilton twp	Feb., 1927				
Colborne—Haldimand twp.	Aug., 1925	301.98		129.15	
Kingston—Kingston twp	Jan., 1923	1,408.18			
Newcastle—Clarke twp	Sept., 1927				
Oshawa — East Whitby, Whitby, Darlington and Pickering twps	Apr., 1918	14,983.56			7,203.82
Peterborough—N. Monaghan, Douro, Otonabee and Smith twps	Jan., 1927				
Pickering—Pickering and Whitby twps	Jan., 1926	488.03		110.80	
Port Hope—Hope twp	Aug., 1927				
Trenton—Sidney and Murray twps	Jan., 1924	48.69			18.03
Wellington—Hallowell twp.	Nov., 1925	5.44			
Totals		30,277.44	25,569.10	26,183.92	20,004.44

AND TRENT SYSTEM *CREDIT OR CHARGE*

in respect of power supplied to it to October 31, 1926, the cash receipts and payments amount Credited or Charged to each Municipality in respect of power supplied standing as a Credit or Charge to each Municipality at October 31, 1927

Interest at 4% per annum added during the year		Net amount credited or charged in respect of power supplied in the year ending October 31, 1927		Accumulated amount standing as a credit or charge on October 31, 1927	
Credited	Charged	Credited	Charged	Credit	Charge
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
27.19	.....	130.86	.....	158.05	.....
58.15	.....	1,292.78	.....	1,350.93	.....
27.13	.....	2,738.62	.....	2,765.75	.....
.....	4.63	.....	200.38	.....	200.38
.....	4.57	441.31	.....	441.31	.....
.....	307.72	2,488.22	.....	2,488.22	.....
130.29	.....	.....	1,092.63	.....	962.34
9.92	.....	115.39	.....	125.31	.....
25.21	.....	413.70	.....	438.91	.....
.....	57.95	.....	3,842.97	.....	3,842.97
.....	.....	345.83	.....	345.83	.....
3.87	.....	8.92	.....	69.56	.....
8.09	.....	186.09	.....	396.38	.....
.....	.....	809.91	.....	809.91	.....
15.11	.....	755.50	.....	1,201.74	.....
56.33	.....	1,084.90	.....	2,549.41	.....
.....	.....	.....	173.81	.....	173.81
420.34	.....	4,152.88	.....	12,352.96	.....
.....	.....	2,336.14	.....	2,336.14	.....
22.12	.....	1,427.92	.....	2,048.87	.....
.....	.....	.....	70.51	.....	70.51
1.64	.....	113.53	.....	145.83	.....
0.22	.....	43.74	.....	49.40	.....
805.61	374.87	18,886.24	5,380.30	30,074.51	5,250.01

APPROPRIATIONS, ADVANCES AND CAPITAL EXPENDITURES

For the year ended October 31, 1927

Appropriations made by the Legislature for the purposes of the Commission, Cash Advances by the Province to the Commission on account of such appropriations, and the Capital Expenditures made on each Undertaking and System by the Commission out of such Cash Advances in the Year Ending October 31, 1927

NIAGARA SYSTEM

Appropriations by the Legislature:			
For power developments		$500,000.00	
For steam plant		25,000.00	
For transformer stations, transmission lines and rural lines		3,450,000.00	
For transmission 110,000 kv-a and Eastern district		3,000,000.00	
For condenser stations		500,000.00	
		$7,475,000.00	
Cash advances to the Commission out of such appropriations		$2,134,100.00	
Unexpended balance:			
(a) Returnable to Province	$507,697.64		
(b) Held subject to terms of trust deed re Toronto Power Company property	122,935.35		
		630,632.99	
			$1,503,467.01
Capital expenditures by the Commission:			
On Ontario Power generating plant		$45,280.69	
On Toronto Power generating plant		1,018.26	
On right-of-way		11,432.58	
On transmission lines		11,949.45	
On transformer stations		355,881.56	
On rural power districts		587,096.87	
On eastern transmission lines and stations		815,960.64	
		$1,828,620.05	
On Queenston-Chippawa development:			
Receipts in excess of expenditures	$147,530.72		
On rural lines:			
Receipts in excess of expenditures	54,686.97		
		202,217.69	
		$1,626,402.36	
On Toronto Power generating plant:			
Receipts held subject to terms of trust deed re Toronto Power Company property		122,935.35	
Total			$1,503,467.01

GEORGIAN BAY SYSTEM

Appropriations by Legislature	$465,000.00	
Cash advances to the Commission out of such appropriations	66,000.00	
Unexpended balance returnable to the Province	9,623.69	
		$56,376.31
Capital expenditure by the Commission:		
On power development	$23,782.94	
On transmission lines	16,298.65	
On transformer stations	1,426.87	
On rural power districts	14,859.35	
On extensions to existing rural lines	8.50	
Total		$56,376.31

ST. LAWRENCE AND OTTAWA SYSTEMS

Appropriations by Legislature		$260,000.00	
Cash advances to the Commission out of such appropriations		$110,100.00	
Unexpended balance returnable to the Province		10,217.91	
			$99,882 09
Capital expenditures by the Commission in:			
St. Lawrence System			
On surveys and engineering re power sites on St. Lawrence river	$65,270.25		
On transmission lines	460.03		
On rural power districts	10,991.14		
	$76,721.42		
On transformer stations:			
Receipts in excess of expenditures	7,170.71		
		69,550.71	
Ottawa System:			
On surveys and engineering re power sites on Ottawa river	$10,626.83		
On transformer stations	486.05		
On rural power districts	19,218.50		
		30,331.38	
Total			$99,882.09

RIDEAU SYSTEM

Appropriations by Legislature		$17,000.00	
Cash advances to the Commission out of such appropriations	$16,000.00		
Deduct—Amount appropriated for expenditures in excess of cash advances for year ending October 31, 1926	2,421.65		
		$13,578.35	
Unexpended balance returnable to the Province		1,308.13	
			$12,270.22
Capital expenditures by the Commission:			
On power development		$5,079.00	
On transmission lines		13.06	
On transformer stations		7,178.16	
Total			$12,270.22

THUNDER BAY SYSTEM

Appropriations by Legislature		$5,055,000.00	
Cash advances to the Commission out of such appropriations		$1,516,000.00	
Unexpended balance returnable to the Province		95,891.35	
			$1,420,108.65
Capital expenditure by the Commission:			
On power development		$1,215,399.69	
On transmission lines		92,217.42	
On transformer stations		112,491.54	
Total			$1,420,108.65

CENTRAL ONTARIO AND NIPISSING SYSTEMS

Appropriations by Legislature:			
Central Ontario system	$725,000.00		
Nipissing system	148,000.00		
		$873,000.00	
Cash advances to the Commission out of such appropriations		$356,000.00	
Unexpended balance returnable to the Province		165,078.55	
			$190,921.45
Capital expenditure by the Commission:			
On power development (Central Ontario system)		$14,812.31	
On transmission lines (Central Ontario system)		83,916.57	
On service and office buildings (Central Ontario system)		388.59	
On local utilities (Central Ontario system)		28,815.25	
On rural power districts (Central Ontario system)		54,989.42	
On power development (Nipissing system)		209.59	
On transformer stations (Nipissing system)		409.71	
On transmission lines (Nipissing system)		6,245.66	
On local utilities (Nipissing system)		6,237.70	
On rural power districts (Nipissing system)		3,364.66	
On Bruton limits and Bancroft Mill		200.00	
		$199,589.46	
On transformer stations (Central Ontario system):			
Receipts in excess of expenditures	$8,222.79		
On Pulp Mill:			
Receipts in excess of expenditures	445.22		
		8,668.01	
Total			$190,921.45

MISCELLANEOUS

Appropriations by Legislature	$600,000.00	
Cash advances to the Commission out of such appropriations	$2,000.00	
Unexpended balance returnable to the Province	257.75	
		$1,742.25
Capital expenditure by the Commission:		
On service buildings		$1,742.25

ALGOMA DISTRICT POWER SURVEYS

Appropriation by the Legislature:		
Special warrant	$20,000.00	
Cash advanced to the Commission out of such appropriation		$20,000.00
Capital expenditure by the Commission:		
On surveys and engineering re power sites on Mississaugi river	$5,047.19	
On surveys and engineering re power sites on Montreal river	2,241.04	
	$7,288.23	
Balance held to meet current commitments and to provide for subsequent expenditures. Work is proceeding	12,711.77	
Total		$20,000.00

HYDRO-ELECTRIC RAILWAYS

Sandwich, Windsor and Amherstburg Railway

Proceeds from sale of $350,000.00 par value of bonds issued for the purposes of the railway	$360,500.00	
Less: Cash in the hands of the Commission belonging to the railway, as at October 31, 1927	87,417.15	
		$273,082.85
Capital expenditures by the Commission		273,082.85

Guelph Radial Railway

Expended out of renewal and other funds belonging to the railway	$7,303.41
Capital expenditures by the Commission	7,303.41

Port Credit to St. Catharines Radial Railway

Cash in the hands of the Commission on October 31, 1926, being the unexpended balance of borrowings, $500,000.00	$90,312.54	
Less—Cash in the hands of the Commission, belonging to the railway on October 31, 1927	68,998.29	
		$21,314.25
Capital expenditures by the Commission		21,314.25

Toronto to Port Credit Radial Railway

Expended out of the renewal and other reserve funds of the Commission	$47,286.51

RURAL POWER DISTRICTS—SUMMARY

Statement showing the Total Capital Expenditures to October 31, 1927, on the Construction of Primary and Secondary Lines in Rural Power Districts; the Portions thereof in Course of Construction; the Investment in Lines in Operation; the Amount of Grants (Fifty per cent of both Primary and Secondary Lines) Payable to the Commission by the Province of Ontario; also the Extents to which Grants stand Authorized by Orders-in-Council under the Rural Hydro-Electric Distribution Act, and the Amounts of such Grants Paid over by the Province to the Commission under such Authorizations up to October 31, 1927

System	Total capital expenditure	In course of construction	In operation	Grants 50% of primary and secondary lines payable by the province	Extents to which grants stand authorized by orders-in-council	Grants paid by Province to Commission under such authorization
	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
Niagara system	4,777,743.54	209,834.91	4,567,908.63	2,388,264.32	2,954,782.76	2,404,402.22
Georgian Bay system	193,277.20	2,547.10	190,730.10	81,383.20	108,167.70	82,177.36
St. Lawrence system	108,804.34	7,152.18	101,652.16	54,402.17	61,277.22	54,217.66
Ottawa system	126,238.98	14,371.19	111,867.79	63,119.49	64,777.76	63,119.49
Central Ontario system	256,385.83	2,722.69	253,663.14	128,192.92	140,913.25	127,732.05
Nipissing system	6,729.33	.....	6,729.33	3,364.67	3,369.50	3,364.67
Totals	5,469,179.22	236,628.07	5,232,551.15	2,718,726.77	3,333,288.19	2,735,013.45
Grants in hands of Commission at October 31, 1927, applicable to further rural power district construction authorized by Orders-in-Council	.....	.....	.....	.....	.....	141,851.65
						2,876,865.10

NOTE:—

The cash paid over by the Province to the Commission up to October 31, 1927, on account of authorized grants to rural power districts, as above set out, amounts to	$2,876,865.10	
The grants payable by the Province, as above set out, in respect of rural power districts as at October 31, 1927, amount in the aggregate to	2,718,726.77	
A balance of		$158,138.33
Which balance represents:		
(a) Grant funds in the hands of the Commission at October 31, 1927, to apply against the construction of certain other authorized rural power districts	$18,001.13	
(aa) Grant funds in hands of the Commission applicable to further rural power districts construction authorized by Orders-in-Council, extension to existing districts and transfer of certain existing "rural lines" to "rural power districts"	141,851.65	
	$159,852.78	
Less:		
(b) Grants (or balance thereof) payable by the Province to the Commission in respect of certain rural power districts completed or under construction	1,714.45	
		158,138.33

SECTION X

MUNICIPAL ACCOUNTS

The Municipal Accounts section of this report presents the results of the operation of the local municipal electrical utilities, in summary, and individually. In this section of the report, the collective activities of the municipalities through the Hydro-Electric Power Commission appear only in the item "power purchased" in the consolidated operating report and in statement "B," and in the item "equity in Hydro-Electric Power Commission systems" in the consolidated balance sheet and in statement "A." For details of these collective activities section IX should be consulted.

Financial statements prepared from the books of all "Hydro" utilities are submitted herein to show how each has operated during the past year, and the financial status at the present time. Other tables give much useful statistical information respecting average costs for the various classes of service and the rates in force.

The books of account of the local electrical utilities in all municipalities which have contracted with the Hydro-Electric Power Commission of Ontario for a supply of power are kept in accordance with a uniform accounting system designed by the Commission. During the year 1927, the uniform accounting system was installed in the following municipalities as each became ready for the service: Fort William, Arkona, Cottam and Port Rowan.

Periodical inspections are made of the books of all "Hydro" electrical utilities and local officials are assisted in the improvement of their office routine with a view to standardizing, as far as possible, the methods employed. In the majority of the smaller municipalities, much of the bookkeeping for the electrical utilities is performed by representatives of the Municipal Audit department of the Commission, in order to insure the employment of proper classifications of revenue and expenditures, to save time in preparation of reports, to insure compliance with all the requirements of the standard accounting system, and to make certain that the accounts represent as truly as possible the actual operating results for the year.

The first financial statement in this section presents consolidated balance sheets for each year since 1912, and thus shows the march of progress. It combines the balance sheets of the local municipal utilities of all the systems. It is worth noting that the total plant value has increased from $10,081,469.16 in 1913 to $65,522,255.85 in 1927, and the total assets from $11,907,826.86 to

$91,935,884.00. The liabilities have not increased in the same proportion as the assets, rising from $10,468,351.79 to $47,287,156.23. The reason for this is that much of the cost of the increasing plant value has been financed out of surplus and reserve accounts without increasing the liabilities of the various systems. By this procedure the funds of the systems are used to best advantage. Examination of the results will also show that there is a steady decline in the percentage of net liabilities to total assets; being from 88.0 per cent in 1913 to 54.2 per cent in 1927. The equity in the Hydro-Electric Power Commission system automatically acquired through the inclusion of sinking fund as part of the cost of power is not taken into account in arriving at these percentages.

The second financial statement presents consolidated operating reports for each year since "Hydro" service was inaugurated and combines the results from the local municipal utilities of all the systems. Study of this statement will show that the revenue has been increasing satisfactorily. The combined annual surplus, after providing for every cost of operation and fixed charges, including an adequate depreciation charge, amounted in 1927 to $1,291,986.70.

The five statements, "A" to "E", following the two consolidated reports show the financial status of each municipal system and the results of operations, and also give information respecting revenue, number of consumers and consumption; cost of power to municipalities; power and lighting rates charged to consumers, etc. In the statements "A" and "B," the municipalities are arranged in groups under each system and alphabetically for the municipalities in each system; in statement "D," the municipalities are arranged in three groups—cities, towns and small municipalities; in statements "C" and "E" all municipalities are arranged alphabetically.

Statement "A" shows balance sheets for each municipality with the plant value subdivided into the general natural subdivisions specified in the standard accounting system, and there are also shown the other items which make up the total assets. It is to be noted that among the assets there are items entitled "equity in Hydro system." These items represent the amount of accumulated sinking fund paid by the various municipalities through the medium of "power cost" toward the ultimate retirement of the capital invested by the Hydro-Electric Power Commission on behalf of the partner municipalities. The total accumulation to the end of 1927 is shown on the consolidated balance sheet to be $10,143,205.66.

During the year rebates were made in many municipalities in respect to surpluses standing to the credit of municipal street light and waterworks services, and to individual consumers of amounts varying from one-sixth to one-third of the previous year's revenue. These rebates amounted in round figures to approximately three hundred and fifty thousand dollars and affected the cash balance and surplus in the current balance sheet accordingly, notwithstanding which material increases will be noted in both accounts when compared with the 1926 figures.

In each case the balance sheet is complete and final, including either in "accounts receivable," or "accounts payable," the adjustments with the Hydro-Electric Power Commission of the differences between the estimated and the actual costs of power to the municipality.

The liabilities of each local system are set out under their general subdivisions,—debenture balance, accounts payable, bank overdraft, and other liabilities; this last account including local debentures issued by municipalities to finance ornamental street-lighting systems as local improvements.

The reserves for depreciation, and the acquired equity in the Hydro-Electric Power Commission system, are also listed separately and totalled; and under the heading "surplus" are included not only the free operating profit but the accumulation of sinking fund applicable to debenture debt and also the amount of debentures already retired out of revenue.

The "depreciation reserve" now amounts to 19.09 per cent of the total depreciable plant, while the "depreciation reserve" and "surplus" combined have already reached the sum of $33,502,605.42, approximating 51 per cent of the total plant cost.

Statement "B" shows detailed operating reports for each municipal electrical utility. It gives annual revenues from the various classes of consumers; the items of expenditure which make up the total annual expenditure; the amount of the annual surpluses and the sums set aside for depreciation. The population served by each local utility, and the number of consumers of each class, are also shown.

The item "power purchased" includes the annual adjustment made by the Commission, and hence shows for the calendar year the actual cost to the municipal electrical utility and not the cost at the interim billed rates.

Of the 252 municipal electrical utilities included in this statement, 226 had revenue from consumers sufficient to meet all operating expenses and fixed charges and to yield an aggregate operating surplus of $1,315,171.99, for the year; 14 were able to defray all operating and fixed charges except depreciation, but failed to set aside the full theoretical amounts for that reserve by $13,180.17, of which $10,363.17 occurred in Fort William during the first year of operation and prior to the inauguration of "Hydro" rates, only 12 had gross deficits in respect of operating expenses and fixed charges other than depreciation, aggregating $6,305.12. The net surplus for all "Hydro" utilities was $1,291,986.70 for the year.

Statement "C" shows the installation of street lights in each municipality together with the rates set by this Commission, the revenue for 1927, and the cost per capita in each municipality.

Statement "D" presents statistics relating to the supply of electrical energy to consumers in Ontario municipalities served by the Commission. It shows the revenue, kilowatt-hour consumption, number of consumers, average monthly consumption, average monthly bill and the net average cost per kilowatt-hour both for domestic and for commercial light service in each municipality. For power service this statement shows the revenue, the number of consumers, the average horsepower supplied *by the municipal utility** and the average cost per horsepower per year. For further reference to this informative statement, consult the special introduction to it on page 327.

Statement "E" presents the cost per horsepower of the power provided for and delivered to the municipalities by the Commission, and the local rates to consumers in force in the respective municipalities, during the year 1927, for domestic service, for commercial light service and for power service.

*The statistics include retail power only. Wholesale industrial power as supplied by the Commission direct, is reported in Section IX.

CONSOLIDATED

Year	1913	1914	1915
Number of municipalities included	45	69	99
Assets	$ c.	$ c.	$ c.
Lands and buildings	626,707.34	791,732.20	873,838.18
Substation equipment	1,090,875.69	1,476,087.84	1,582,062.56
Distribution system—overhead	2,690,834.74	3,422,763.93	4,234,626.05
Distribution system—underground	644,514.24	807,153.53	928,420.77
Line transformers	615,546.20	787,613.52	981,754.70
Meters	840,606.64	1,172,475.11	1,418,165.08
Street lighting equipment—regular	900,614.80	1,071,255.37	1,309,628.49
Street lighting equipment—ornamental	62,765.34	270,386.55	197,644.82
Miscellaneous construction expenses	866,551.89	2,062,035.90	1,701,182.66
Steam or hydraulic plant	1,401,175.28	420,108.33	461,651.60
Old plant	341,277.00	619,513.12	1,184,372.86
Total plant	10,081,469.16	12,901,125.40	14,873,347.77
Bank and cash balance	450,887.97	422,350.12	284,653.96
Securities and investments	.....	.....	.....
Accounts receivable	344,487.95	561,873.08	602,920.69
Inventories	540,274.58	615,226.76	726,556.76
Sinking fund on local debentures	431,747.27	625,217.03	868,983.78
Equity in Hydro systems	.....	.....	.....
Other assets	58,959.93	123,410.97	326,801.11
Total assets	11,907,826.86	15,249,203.36	17,683,264.07
Liabilities			
Debenture balance	8,711,308.37	10,678,078.36	11,831,811.03
Accounts payable	1,553,711.45	1,682,150.29	2,040,038.01
Bank overdraft	160,919.16	228,622.50	292,106.44
Other liabilities	42,412.81	113,838.66	37,388.31
Total liabilities	10,468,351.79	12,702,689.81	14,201,343.79
Reserves			
For equity in H.E.P.C. system	.....	.....	.....
For depreciation	478,145.88	850,618.07	1,337,739.73
Other reserves	.....	.....	.....
Total reserves	478,145.88	850,618.07	1,337,739.73
Surplus			
Debentures paid	202,751.26	320,129.10	394,466.22
Local sinking fund	431,747.27	625,217.03	868,983.78
Additional operating surplus	326,830.66	750,549.35	880,730.55
Total surplus	961,329.19	1,695,895.48	2,144,180.55
Total liabilities, reserves and surplus	11,907,826.86	15,249,203.36	17,683,264.07
Percentage of net debt to total assets	88	88.3	80.3

Note.—In computing the percentage of net debt to total assets the sinking fund on local debentures and equity in "Hydro" systems are excluded from assets, and total liabilities are reduced by amount of local sinking fund.

BALANCE SHEET

1916	1917	1918	1919	1920
128	143	166	191	195
$ c.	$ c.	$ c.	$ c.	$ c.
1,335,936.33	1,546,241.41	1,859,888.69	1,995,545.83	2,175,568.24
1,934,626.12	2,471,293.82	2,820,448.70	2,915,125.56	3,231,050.80
4,832,353.27	6,080,073.42	6,627,237.39	7,445,820.31	8,579,881.49
1,095,709.62	1,157,059.90	1,216,288.59	1,206,296.88	1,313,369.29
1,179,132.07	1,483,839.44	1,772,691.35	2,073,114.45	2,560,581.59
1,711,299.49	1,999,095.48	2,238,143.70	2,587,566.32	3,053,135.20
1,251,057.13	1,237,734.69	1,200,625.65	1,206,638.71	1,269,006.98
306,388.95	361,975.74	531,502.61	546,497.68	557,678.13
2,059,263.42	2,184,015.84	2,395,096.50	2,430,101.08	2,697,636.12
864,500.01	896,753.20	214,575.75	986,200.57	757,194.47
759,748.66	649,852.51	1,476,413.00	805,959.89	864,298.39
17,330,015.07	20,077,935.45	22,352,951.93	24,298,866.28	27,059,400.70
1,061,029.90	340,026.50	391,194.91	462,437.23	943,858.12
.....	.....	.....	627,076.53	341,855.88
695,152.23	1,285,097.33	1,124,018.44	1,921,166.69	2,022,538.88
764,504.59	1,261,398.36	972,996.96	1,032,569.75	1,400,671.89
1,166,017.73	1,337,578.96	1,663,298.05	1,925,455.77	2,244,004.34
.....	.....	.....	369,071.89	577,584.06
342,215.87	125,240.05	444,787.63	86,216.05	25,447.07
21,358,935.39	24,427,276.65	26,949,247.92	30,722,860.19	34,615,360.94
15,058,641.57	15,593,773.61	17,209,217.70	18,133,462.44	19,268,072.04
969,187.75	1,537,669.11	1,007,727.79	1,420,926.66	1,840,137.54
178,413.26	886,177.94	576,816.49	403,235.57	514,671.99
491,874.90	429,104.20	350,013.21	670,271.90	642,293.65
16,698,117.48	18,446,724.86	19,143,775.19	20,627,896.57	22,265,175.22
.....	.....	.....	373,871.89	577,584.06
1,843,804.68	2,463,723.83	3,133,550.17	3,750,162.28	4,788,645.03
.....	.....	.....	.....	.....
1,843,804.68	2,463,723.83	3,133,550.17	4,124,034.17	5,366,299.09
549,778.59	694,797.90	920,076.56	1,328,657.68	1,440,157.52
1,165,785.94	1,340,615.38	1,662,602.69	1,754,020.37	2,246,474.47
1,101,448.70	1,481,414.68	2,089,243.31	2,888,251.40	3,297,325.64
2,817,013.23	3,516,827.96	4,671,922.56	5,970,929.45	6,983,956.63
21,358,935.39	24,427,276.65	26,949,247.92	30,722,860.19	34,615,360.94
78.4	75.5	71.0	67.9	65.4

CONSOLIDATED

Year	1921	1922
Number of municipalities included	215	226
Assets	$ c.	$ c.
Lands and buildings	3,230,985.63	3,334,552.68
Substation equipment	5,403,689.90	5,046,857.98
Distribution system—overhead	8,397,361.48	11,165,330.24
Distribution system—underground	1,401,135.97	1,598,053.02
Line transformers	3,077,649.83	3,618,684.73
Meters	3,552,076.79	4,033,689.52
Street lighting equipment—regular	1,335,997.13	1,419,016.05
Street lighting equipment—ornamental	610,586.70	666,084.50
Miscellaneous construction expenses	3,030,134.16	3,261,495.74
Steam or hydraulic plant	704,848.46	565,158.54
Old plant	912,388.55	7,997,947.87
Total plant	31,565,854.60	42,706,840.87
Bank and cash balance	900,842.34	1,164,336.24
Securities and investments	556,608.53	443,938.18
Accounts receivable	2,148,287.05	3,874,317.14
Inventories	1,504,596.28	1,738,795.96
Sinking fund on local debentures	2,541,618.35	3,416,231.45
Equity in Hydro systems	795,570.51	1,543,434.12
Other assets	78,929.84	238,940.13
Total assets	40,111,979.23	55,126,834.09
Liabilities		
Debenture balance	21,619,220.99	30,454,186.12
Accounts payable	1,887,567.93	3,669,292.52
Bank overdraft	989,099.98	456,706.69
Other liabilities	938,368.84	586,203.02
Total liabilities	25,434,257.74	35,196,388.35
Reserves		
For equity in H.E.P.C. system	800,249.05	1,543,434.12
For depreciation	5,491,858.93	6,512,813.92
Other reserves	.....	.....
Total reserves	6,292,107.98	8,056,248.04
Surplus		
Debentures paid	1,860,079.53	3,104,591.15
Local sinking fund	2,541,618.35	3,416,231.45
Additional operating surplus	3,983,815.63	5,353,375.10
Total surplus	8,385,613.51	11,874,197.70
Total liabilities, reserves and surplus	40,111,979.23	55,126,834.09
Percentage of net debt to total assets	64.7	63.3

BALANCE SHEET—Concluded

1923	1924	1925	1926	1927
235	248	247	251	252
$ c.	$ c.	$ c.	$ c.	$ c.
4,488,054.93	4,561,648.92	5,768,855.99	6,111,162.54	6,078,394.63
6,015,919.75	6,800,238.00	8,543,166.55	9,505,501.77	14,347,987.70
13,135,581.76	14,182,190.33	16,837,535.57	18,654,240.54	15,716,606.08
1,959,120.41	2,873,446.13	3,388,837.09	3,689,569.95	3,278,382.58
4,211,655.89	4,456,669.02	5,079,754.23	5,538,605.24	5,960,574.10
4,548,933.73	5,149,629.71	5,533,483.92	5,963,162.51	6,211,314.63
1,061,473.85	1,134,491.77	1,256,916.53	1,309,608.30	1,399,314.06
708,431.22	728,298.08	893,186.48	1,103,660.23	1,184,035.82
3,681,274.88	4,168,262.21	4,485,110.96	3,456,777.71	3,324,349.73
566,619.86	4,196,803.45	568,912.49	628,909.57	607,320.00
8,051,496.28	5,587,420.31	4,549,142.46	4,655,422.59	7,413,976.52
48,428,562.56	53,839,097.93	56,904,902.27	60,616,620.95	65,522,255.85
1,276,140.06	1,748,912.34	1,700,145.30	2,136,290.79	3,014,832.48
1,153,424.47	1,329,622.58	1,095,662.92	1,400,316.43	1,696,237.66
3,198,769.34	3,898,751.89	3,417,558.86	3,508,817.87	3,715,770.72
1,819,711.62	1,745,628.16	1,711,504.13	1,397,667.83	1,412,729.41
3,896,261.28	4,520,723.06	5,202,451.70	5,599,675.01	6,398,909.77
2,929,603.94	5,420,567.58	7,551,588.70	8,046,868.53	10,143,205.66
190,071.63	250,292.77	137,280.05	33,151.81	31,942.45
62,892,544.90	72,753,596.31	77,721,093.93	82,739,409.22	91,935,884.00
33,056,501.29	38,005,162.50	37,919,225.01	39,602,533.48	42,891,361.57
3,708,781.76	3,117,224.08	3,139,067.92	3,118,684.78	2,988,621.90
680,814.59	162,100.71	226,147.82	163,725.53	252,362.52
1,517,828.47	1,780,564.27	1,075,914.83	1,087,795.08	1,154,810.24
38,963,826.11	43,065,051.56	42,360,355.58	43,972,738.87	47,287,156.23
2,929,603.94	5,420,567.58	7,551,588.70	8,046,868.53	10,143,205.66
7,328,858.69	8,097,834.68	8,699,437.68	9,360,322.27	10,319,889.05
.....	.....	1,157,147.20	947,970.23	1,002,916.69
10,258,462.63	13,518,402.26	17,408,173.58	18,355,161.03	21,466,011.40
2,852,038.38	3,530,610.35	4,440,138.34	5,493,879.83	6,648,767.38
3,896,261.28	4,520,723.06	5,202,451.70	5,599,675.01	6,398,909.77
6,921,956.50	8,118,809.08	8,309,074.73	9,317,954.48	10,135,039.22
13,670,256.16	16,170,142.49	17,952,564.77	20,411,509.32	23,182,716.37
62,892,544.90	72,753,596.31	77,721,093.93	82,739,409.22	91,935,884.00
62.6	61.4	57.2	55.5	54.2

CONSOLIDATED

Year	1912	1913	1914	1915
Number of municipalities included	28	45	69	99
Earnings	$ c.	$ c.	$ c.	$ c.
Domestic service		572,154.38	789,130.81	944,271.08
Commercial light		525,438.16	673,803.92	720,209.26
Commercial power		905,378.17	1,214,829.31	1,501,797.78
Municipal power				
Street lighting		560,925.56	698,409.71	835,970.87
Rural service				
Miscellaneous		53,543.24	57,482.41	68,046.29
Total earnings	1,617,674.00	2,617,439.51	3,433,656.16	4,070,295.28
Expenses				
Power purchased		789,632.87	1,045,752.65	1,485,614.72
Substation operation		78,394.81	97,658.90	107,607.31
Substation maintenance		18,698.46	31,790.99	25,935.56
Distribution system, operation and maintenance		104,114.51	130,998.65	154,409.71
Line transformer maintenance		8,547.61	11,764.32	11,508.92
Meter maintenance		5,222.19	9,536.07	12,899.14
Consumers' premises expenses		53,108.38	65,192.23	47,494.26
Street lighting, operation and maintenance		84,903.76	113,047.80	136,983.38
Promotion of business		72,303.51	86,683.02	74,402.55
Billing and collecting		77,351.76	103,560.71	131,541.27
General office, salaries and expenses		154,932.69	230,899.75	236,777.86
Undistributed expense		65,423.64	89,350.91	129,209.15
Interest		528,549.21	662,092.34	817,978.89
Sinking fund and principal payments on debentures		*	*	*
Total expenses	1,377,168.00	2,041,183.40	2,678,328.34	3,371,414.00
Surplus	240,506.00	576,256.11	755,327.82	698,881.28
Depreciation charge	124,992.47	262,675.24	357,883.31	414,506.99
Surplus less depreciation	115,513.53	313,580.87	397,444.51	284,374.29

*Debenture payments included in "Interest."

OPERATING REPORT

1916	1917	1918	1919	1920
128	143	166	181	186
$ c.	$ c.	$ c.	$ c.	$ c.
1,172,878.96	1,417,460.31	1,632,272.12	1,991,632.31	2,546,345.30
812,130.78	899,023.72	968,399.42	1,175,143.56	1,512,854.63
1,921,152.31	2,665,280.65	3,417,248.37	3,443,107.13	3,752,188.22
.....	.....	.....	.....	532,279.09
930,057.48	967,495.10	902,875.55	988,900.95	1,005,535.11
.....	.....	.....	.....	168,919.95
147,381.50	120,805.39	161,243.70	228,270.65	189,778.63
4,983,601.03	6,070,065.17	7,082,039.16	7,827,054.60	9,707,900.93
1,959,446.83	2,563,880.17	2,807,769.33	3,284,490.68	4,216,667.87
153,761.08	203,091.20	238,257.34	217,638.89	285,407.35
46,131.53	42,129.04	60,805.92	81,853.63	102,050.81
154,247.17	169,326.24	223,347.81	286,310.76	344,551.57
14,528.17	25,328.95	30,488.83	42,509.12	46,323.09
24,218.48	44,461.55	63,155.56	78,726.64	123,701.18
52,602.01	61,765.14	65,149.59	84,301.24	116,283.52
145,471.50	157,857.73	196,157.18	215,963.86	236,930.79
79,324.85	73,516.37	64,962.78	77,789.22	78,294.85
154,508.58	188,083.84	208,660.76	236,504.75	295,942.88
306,709.35	349,932.05	421,680.15	452,131.22	559,695.29
97,333.97	102,938.80	117,474.07	190,690.09	256,400.33
951,781.99	1,085,180.80	1,238,425.53	1,285,571.51	1,431,807.16
*	*	*	*	*
4,140,065.51	5,077,491.08	5,736,334.85	6,531,481.61	8,094,056.69
843,535.52	992,574.09	1,345,704.31	1,295,572.99	1,613,844.24
486,141.80	607,296.29	718,162.30	814,219.37	902,028.75
357,393.72	385,367.80	627,542.01	481,353.62	711,815.49

*Debenture payments included in "Interest."

CONSOLIDATED OPERATING

Year	1921	1922
Number of municipalities included	205	214
Earnings	$ c.	$ c.
Domestic service	3,149,080.03	3,786,608.23
Commercial light	1,851,501.76	2,158,306.34
Commercial power	3,895,437.46	4,383,912.97
Municipal power	654,531.01	973,263.38
Street lighting	1,060,357.77	1,160,446.81
Rural service	145,566.57	105,877.09
Miscellaneous	225,467.70	187,689.39
Total earnings	10,981,942.30	12,756,104.21
Expenses		
Power purchased	4,876,650.31	6,636,853.37
Substation operation	314,838.35	315,443.70
Substation maintenance	104,798.01	100,763.67
Distribution system, operation and maintenance	487,918.33	519,252.16
Line transformer maintenance	65,088.46	52,932.26
Meter maintenance	116,722.97	107,806.88
Consumers' premises expenses	134,854.92	143,388.88
Street lighting, operation and maintenance	297,481.52	297,363.86
Promotion of business	101,804.46	129,932.63
Billing and collecting	321,685.71	338,153.50
General office, salaries and expenses	656,268.11	605,852.50
Undistributed expense	308,874.42	385,895.03
Interest	998,611.47	1,074,657.44
Sinking fund and principal payments on debentures	532,183.96	635,469.90
Total expenses	9,317,781.00	11,343,765.78
Surplus	1,664,161.30	1,412,338.43
Depreciation charge	1,044,434.85	715,814.24
Surplus less depreciation	619,726.45	696,524.19

REPORT—Concluded

1923	1924	1925	1926	1927
224	241	243	249	252
$ c.	$ c.	$ c.	$ c.	$ c.
5,166,452.24	5,993,231.07	6,723,539.06	7,660,191.25	8,470,649.84
3,260,772.50	3,566,227.22	3,901,219.58	4,225,959.77	4,661,133.31
5,927,666.37	6,222,865.88	6,658,973.90	6,868,005.94	7,405,015.16
1,161,598.60	1,352,966.47	1,923,093.09	1,922,512.34	1,913,502.88
1,269,604.48	1,356,668.97	1,441,769.50	1,492,385.10	1,532,876.00
116,639.06	75,100.24	37,975.18	37,810.73	13,765.72
316,311.21	231,663.58	288,041.08	471,134.15	586,079.22
17,219,044.46	18,798,723.43	20,974,611.39	22,677,999.28	24,583,022.13
8,699,026.67	9,669,789.40	11,216,797.53	12,326,255.18	13,652,712.09
474,442.13	430,056.09	417,921.71	463,904.51	446,087.41
133,815.53	202,050.04	222,097.08	286,520.37	275,148.86
636,477.41	648,700.62	695,831.87	803,313.92	773,015.39
75,920.10	82,936.50	80,708.63	80,316.51	97,757.58
139,104.81	141,231.23	161,575.86	196,521.33	221,076.82
218,682.02	237,316.20	277,129.13	296,846.38	302,353.38
299,579.08	269,973.30	278,423.22	299,582.10	321,643.28
184,371.00	202,060.74	225,220.60	243,763.04	223,946.56
444,306.92	490,273.30	552,120.50	588,712.41	630,048.75
937,463.47	889,907.66	925,844.34	823,793.22	856,913.07
359,206.91	494,078.50	533,427.47	468,582.37	533,475.83
1,615,205.16	1,779,991.26	1,996,325.24	2,102,542.56	2,173,345.46
990,907.14	1,122,798.87	1,304,326.67	1,362,577.88	1,521,510.30
15,208,508.35	16,661,163.71	18,887,749.85	20,343,231.78	22,029,034.78
2,010,536.11	2,137,559.72	2,086,861.54	2,334,767.50	2,553,987.35
916,782.75	973,649.62	1,079,618.42	1,157,579.05	1,262,000.65
1,093,753.36	1,163,910.10	1,007,243.12	1,177,188.45	1,291,986.70

STATEMENT

Balance Sheets of Electrical Departments of

NIAGARA SYSTEM

Municipality	Acton	Agincourt P.V.	Ailsa Craig	Alvinston	Amherstburg
Population	1,835		418	632	2,907
Assets	$ c.	$ c.	$ c.	$ c.	$ c.
Lands and buildings	1,545.45	.....	.....	133.56	1,488.32
Substation equipment	1,847.39	.....	.....	.....	932.00
Distribution system, overhead	16,033.16	6,964.45	7,870.14	14,074.12	23,063.57
Distribution system, underground	.....	.....	.....	.....	.....
Line transformers	9,956.33	2,460.25	2,528.03	3,789.20	10,143.16
Meters	7,780.07	1,852.22	2,166.69	3,113.93	13,219.68
Street lighting equipment, regular	1,257.75	690.99	404.09	1,090.62	812.44
Street lighting equip., ornamental	.....	.....	.....	.....	.....
Misc. construction expense	2,189.40	.....	492.36	758.68	531.43
Steam or hydraulic plant	.....	.....	.....	.....	.....
Old plant	3,481.50	.....	.....	773.85	.....
Total plant	44,091.05	11,967.91	13,461.31	23,733.96	50,190.60
Bank and cash balance	2,656.48	110.89	1,380.94	509.45	7,395.08
Securities and investments	1,500.00	2,000.00	3,000.00	3,000.00	.....
Accounts receivable	3,174.52	687.35	1,469.46	280.09	3,056.34
Inventories	1,951.74	.....	.....	.....	.....
Sinking fund on local debentures	.....	.....	.....	.....	.....
Equity in Hydro systems	14,424.63	1,314.73	4,953.62	3,831.21	10,284.04
Other assets	.....	.....	.....	.....	.....
Total assets	67,798.42	16,080.88	24,265.33	31,354.71	70,926.06
Deficit	.....	.....	.....	449.79	.....
Total	67,798.42	16,080.88	24,265.33	31,804.50	70,926.06
Liabilities					
Debenture balance	3,441.00	6,354.13	2,939.72	18,335.40	32,053.60
Accounts payable	.....	130.47	.....	2,201.75	.....
Bank overdraft	.....	.....	.....	.....	.....
Other liabilities	450.04	.....	.....	.....	1,307.37
Total liabilities	3,891.04	6,484.60	2,939.72	20,537.15	33,360.97
Reserves					
For equity in H.E.P.C. systems	14,424.63	1,314.73	4,953.62	3,831.21	10,284.04
For depreciation	8,853.66	928.41	3,721.86	2,242.30	8,804.84
Other reserves	12.00	.....	.....	.....	.....
Total reserves	23,290.29	2,243.14	8,675.48	6,073.51	19,088.88
Surplus					
Debentures paid	11,059.00	1,718.52	1,295.25	5,193.84	.....
Local sinking fund	.....	.....	.....	.....	.....
Additional operating surplus	29,558.09	5,634.62	11,354.88	.....	18,476.21
Total surplus	40,617.09	7,353.14	12,650.13	5,193.84	18,476.21
Total liabilities, reserves and surplus	67,798.42	16,080.88	24,265.33	31,804.50	70,926.06
Percentage of net debt to total assets	7.3	46.6	15.2	74.6	55.0

Note —In computing the percentage of net debt to total assets the sinking fund on local debentures and equity in "Hydro" systems are excluded from assets, and total liabilities are reduced by amount of local sinking fund.

"A"

Hydro Municipalities as at December 31, 1927

Ancaster Twp. 4,377	Arkona 363	Aylmer 2,158	Ayr 810	Baden P.V.	Barton Twp. 7,774	Beachville P.V.	Belle River 669
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
.....	.....	8,000.00	125.00	660.64	.....	176.13	.....
.....	.....	.....	.....	.....	.....	.....	.....
21,085.70	8,504.08	19,677.28	9,277.80	6,006.50	64,911.20	12,610.05	11,912.53
.....	.....	.....	.....	.....	.....	.....	.....
7,186.96	1,282.42	7,605.22	2,373.34	3,065.81	11,358.31	2,133.94	2,510.80
7,796.53	1,419.99	8,161.28	2,954.33	2,478.10	16,480.91	2,664.75	2,682.59
1,064.51	656.30	1,316.33	423.17	447.45	2,800.38	395.12	868.19
.....	.....	.....	.....	.....	.....	.....	.....
1,511.21	208.57	1,186.04	809.79	.....	2,777.18	652.04	725.49
.....	.....	.....	.....	.....	.....	.....	.....
.....	2,038.39	6,719.17	4,002.53	.....	.....	.....	.....
38,644.91	14,109.75	52,665.32	19,965.96	12,658.50	98,327.98	18,632.03	18,699.60
6,524.68	.....	4,449.95	358.03	2,863.42	15,350.97	2,297.08	4,072.51
.....	.....	12,000.00	1,000.00	.....	.....	7,000.00	.....
1,799.19	338.72	1,694.46	.....	479.64	883.28	1,390.33	1,085.92
.....	.....	.....	.....	14.96	175.73	.....	.....
.....	.....	.....	.....	.....	5,406.20	.....	.....
6,144.00	343.13	9,264.64	3,482.97	9,975.46	7,578.21	13,068.23	1,744.70
.....	.....	.....	708.89	.....	1,353.43	.....	.....
53,112.78	14,791.60	80,074.37	25,515.85	25,991.98	129,075.80	42,387.67	25,602.73
.....	262.73	.....	.....	.....	1,407.98	.....	.....
53,112.78	15,054.33	80,074.37	25,515.85	25,991.98	130,483.78	42,387.67	25,602.73
14,871.71	12,704.37	26,956.37	3,532.35	3,219.60	87,244.81	3,476.48	7,489.17
1,686.74	1,189.90	.....	274.72	.....	2,179.71	.....	.....
.....	408.47	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	1,341.50	.....	.....
16,558.45	14,302.74	26,956.37	3,807.07	3,219.60	90,766.02	3,476.48	7,489.17
6,144.00	343.13	9,264.64	3,482.97	9,975.46	7,578.21	13,068.23	1,744.70
6,528.26	.....	5,067.11	4,540.26	854.85	10,555.50	3,059.39	1,604.00
.....	.....	.....	.....	.....	.....	.....	5,000.00
12,672.26	343.13	14,331.75	8,023.23	10,830.31	18,133.71	16,127.62	8,348.70
2,128.29	408.46	11,745.55	8,971.03	1,780.40	16,177.85	1,876.52	1,010.83
.....	.....	.....	.....	.....	5,406.20	.....	.....
21,753.78	.....	27,040.70	4,714.52	10,161.67	.....	20,907.05	8,754.03
23,882.07	408.46	38,786.25	13,685.55	11,942.07	21,584.05	22,783.57	9,764.86
53,112.78	15,054.33	80,074.37	25,515.85	25,991.98	130,483.78	42,387.67	25,602.73
35.3	98.9	37.5	17.3	20.1	73.5	11.9	31.4

STATEMENT

Balance Sheets of Electrical Departments of

NIAGARA SYSTEM—Continued

Municipality	Blenheim	Blyth	Bolton	Bothwell	Brampton
Population	1,569	643	631	648	4,835
ASSETS	$ c.	$ c.	$ c.	$ c.	$ c.
Lands and buildings	.....	.....	.....	.....	3,854.06
Substation equipment	909.64	.....	.....	.....	24,701.45
Distribution system, overhead	18,401.42	10,132.23	8,772.15	6,426.54	45,138.44
Distribution system, underground	.....	.....	.....	.....	.....
Line transformers	8,007.84	2,206.35	3,407.44	2,219.63	18,996.23
Meters	7,779.27	1,019.44	2,537.15	2,760.97	21,509.33
Street lighting equipment, regular	1,785.57	1,284.19	567.79	459.44	2,474.47
Street lighting equip., ornamental	1,482.97	.....	.....	4,768.18	.....
Misc. construction expense	1,048.37	254.58	1,022.26	528.56	18,127.51
Steam or hydraulic plant	.....	.....	.....	.....	.....
Old plant	.....	2,332.68	1,554.60	.....	.....
Total plant	39,415.08	17,229.47	17,861.39	17,163.32	134,801.49
Bank and cash balance	1,613.29	484.53	514.32	3,156.95	1,656.06
Securities and investments	.....	4,000.00	1,000.00	5,000.00	18,425.69
Accounts receivable	987.43	2,030.18	1,153.25	2,160.65	3,612.52
Inventories	.....	.....	28.37	12.26	174.27
Sinking fund on local debentures	.....	.....	.....	.....	.....
Equity in Hydro systems	9,670.07	1,523.91	5,812.48	6,624.23	42,055.50
Other assets	.....	.....	.....	.....	.....
Total assets	51,685.87	25,268.09	26,369.81	34,117.41	200,725.53
Deficit	.....	.....	.....	.....	.....
Total	51,685.87	25,268.09	26,369.81	34,117.41	200,725.53
LIABILITIES					
Debenture balance	11,012.63	18,282.10	8,859.67	3,933.06	33,186.65
Accounts payable	.....	13.69	.....	1,923.88	.....
Bank overdraft	.....	.....	.....	.....	.....
Other liabilities	1,482.97	.....	.....	.....	.....
Total liabilities	12,495.60	18,295.79	8,859.67	5,856.94	33,186.65
RESERVES					
For equity in H.E.P.C. systems	9,670.07	1,523.91	5,812.48	6,624.23	42,055.50
For depreciation	7,437.51	799.02	5,729.92	3,254.10	35,219.70
Other reserves	.....	.....	.....	.....	.....
Total reserves	17,107.58	2,322.93	11,542.40	9,878.33	77,275.20
SURPLUS					
Debentures paid	2,987.37	2,050.58	3,640.33	1,601.13	35,863.99
Local sinking fund	.....	.....	.....	.....	.....
Additional operating surplus	19,095.32	2,598.79	2,327.41	16,781.01	54,399.69
Total surplus	22,082.69	4,649.37	5,967.74	18,382.14	90,263.68
Total liabilities, reserves and surplus	51,685.87	25,268.09	26,369.81	34,117.41	200,725.53
Percentage of net debt to total assets	29.7	77.0	43.9	21.3	20.9

"A"—Continued

Hydro Municipalities as at December 31, 1927

Brantford 27,410	Brantford Twp. 7,112	Brigden P.V.	Brussels 822	Burford P.V.	Burgess-ville, P.V.	Caledonia 1,450	Campbell-ville, P.V.
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
71,283.10	.....	101.03	.....	202.00	.....	.....	.....
123,560.77	1,192.71	.....	.....	.....	.....	.....	.....
207,343.25	41,120.14	6,261.56	13,325.18	7,682.51	2,890.30	12,689.59	2,690.44
6,000.00	.....	.....	.....	.....	.....	.....	.....
97,967.89	12,637.78	1,457.90	2,395.35	1,967.06	959.80	4,146.96	408.11
100,510.50	9,310.01	2,075.32	3,042.43	2,834.65	653.14	4,385.36	416.89
22,858.36	2,868.47	249.45	1,568.00	394.64	188.39	1,331.34	258.56
38,797.27	.....	.....	.....	.....	.....	.....	.....
28,525.19	4,066.98	858.11	1,537.56	644.50	453.00	587.31	6.82
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	1,381.00	2,827.50	.....	.....	.....	.....
696,846.33	71,196.09	12,384.37	24,696.02	13,725.36	5,144.63	23,140.56	3,780.82
1,814.04	1,278.50	672.11	1,469.87	449.72	1,264.54	85.84	70.86
.....	12,894.65	.....	.....	1,000.00	.....	.....	1,500.00
15,941.81	.....	1,048.92	1,066.99	750.09	535.02	256.40	331.94
840.78	29.20	.....	.....	.....	.....	.....	.....
124,879.08	1,646.60	.....	.....	.....	.....	.....	.....
209,593.40	4,327.00	3,062.23	2,281.90	3,399.77	1,333.06	5,059.12	208.61
.....	.....	.....	.....	263.17	.....	.....	51.39
1,049,915.44	91,372.04	17,167.63	29,514.78	19,588.11	8,277.25	28,541.92	5,943.62
.....	.....	.....	.....	.....	.....	.....	.....
1,049,915.44	91,372.04	17,167.63	29,514.78	19,588.11	8,277.25	28,541.92	5,943.62
417,500.00	40,421.54	2,326.86	18,384.79	2,321.57	1,893.83	3,033.82	4,934.04
29,824.88	861.66	.....	.....	.....	.....	2,369.00	.....
.....	486.84	.....	.....	.....	.....	.....	.....
44,598.17	1,253.50	.....	.....	.....	.....	.....	.....
491,922.75	43,023.54	2,326.86	18,384.79	2,321.57	1,893.83	5,402.82	4,934.04
209,593.40	4,327.00	3,062.23	2,281.90	3,399.77	1,333.06	5,059.12	208.61
129,439.58	12,794.72	1,779.66	1,234.75	2,822.88	1,311.29	2,052.11	231.00
.....	.....	.....	.....	.....	.....	.....	.....
339,032.98	17,121.72	4,841.89	3,516.65	6,222.65	2,644.35	7,111.23	439.61
62,500.00	16,704.12	5,673.14	2,615.21	6,678.43	1,606.17	1,590.18	513.73
124,879.08	1,646.60	.....	.....	.....	.....	.....	.....
31,580.63	12,876.06	4,325.74	4,998.13	4,365.46	2,132.90	14,437.69	56.24
218,959.71	31,226.78	9,998.88	7,613.34	11,043.89	3,739.07	16,027.87	569.97
1,049,915.44	91,372.04	17,167.63	29,514.78	19,588.11	8,277.25	28,541.92	5,943.62
51.3	48.4	16.4	67.5	14.3	27.2	23.0	86.0

STATEMENT

Balance Sheets of Electrical Departments of

NIAGARA SYSTEM—Continued

Municipality	Cayuga	Chatham	Chippawa	Clifford	Clinton
Population	696	14,142	1,101	490	1,974
ASSETS	$ c.	$ c.	$ c.	$ c.	$ c.
Lands and buildings	43.44	40,292.35	.....	.....	6,632.83
Substation equipment	.....	73,059.01	.....	.....	7,544.43
Distribution system, overhead	14,331.30	131,092.44	15,091.66	5,719.46	20,164.13
Distribution system, underground	.....	.....	.....	.....	.....
Line transformers	2,809.06	61,999.86	4,026.31	787.64	6,860.03
Meters	1,963.47	60,973.66	3,544.24	1,408.80	7,461.31
Street lighting equipment, regular	931.58	9,059.69	1,320.15	571.99	1,195.54
Street lighting equip., ornamental	.....	26,907.19	.....	.....	.....
Misc. construction expense	283.41	28,625.54	935.32	37.44	3,632.50
Steam or hydraulic plant	.....	.....	.....	.....	.....
Old plant	.....	43,033.45	.....	.....	10,658.09
Total plant	20,362.26	475,043.19	24,917.68	8,525.33	64,148.86
Bank and cash balance	1,158.12	50.00	4,427.33	2,560.28	1,339.47
Securities and investments	.....	30,000.00	.....	.....	.....
Accounts receivable	359.64	40,051.40	427.40	310.48	3,110.62
Inventories	168.86	6,987.66	19.15	.....	2,578.30
Sinking fund on local debentures	.....	.....	.....	.....	14,254.19
Equity in Hydro systems	1,505.20	101,949.27	4,201.88	1,034.18	12,132.10
Other assets	.....	.....	.....	.....	.....
Total assets	23,554.08	654,081.52	33,993.44	12,421.27	97,563.54
Deficit	.....	.....	.....	.....	.....
Total	23,554.08	654,081.52	33,993.44	12,421.27	97,563.54
LIABILITIES					
Debenture balance	18,182.87	212,481.17	10,275.83	7,650.10	44,500.00
Accounts payable	707.65	15,272.05	.....	.....	972.49
Bank overdraft	.....	1,407.92	.....	.....	.....
Other liabilities	.....	26,907.19	.....	.....	.....
Total liabilities	18,890.52	256,068.33	10,275.83	7,650.10	45,472.49
RESERVES					
For equity in H.E.P.C. systems	1,505.20	101,949.27	4,201.88	1,034.18	12,132.10
For depreciation	1,258.00	71,420.81	3,446.36	467.73	14,083.97
Other reserves	.....	.....	.....	.....	.....
Total reserves	2,763.20	173,370.08	7,648.24	1,501.91	26,216.07
SURPLUS					
Debentures paid	1,817.13	57,518.83	3,074.17	349.90	.....
Local sinking fund	.....	.....	.....	.....	14,254.19
Additional operating surplus	83.23	167,124.28	12,995.20	2,919.36	11,620.79
Total surplus	1,900.36	224,643.11	16,069.37	3,269.26	25,874.98
Total liabilities, reserves and surplus	23,554.08	654,081.52	33,993.44	12,421.27	97,563.54
Percentage of net debt to total assets	85.6	46.3	37.9	67.1	43.8

"A"—Continued

Hydro Municipalities as at December 31, 1927

Comber P.V.	Cottam P.V.	Courtright 416	Dashwood P.V.	Delaware P.V.	Dorchester P.V.	Drayton 568	Dresden 1,384
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	523.00
5,138.03	8,517.71	5,260.09	1,988.13	2,465.96	5,525.40	8,612.21	13,344.05
.....	.....	.....	.....	.....	.....	.....	.....
3,146.71	1,351.31	633.65	953.68	226.75	3,134.46	2,187.96	6,574.50
2,019.86	1,378.93	771.07	1,158.15	714.49	2,021.37	2,647.62	5,427.27
262.58	359.43	418.48	342.52	106.93	387.71	569.63	915.68
.....	.....	.....	.....	.....	.....	.....	.....
957.54	206.27	558.67	291.87	203.81	328.41	388.37	498.95
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	4,815.01
11,524.72	11,813.65	7,641.96	4,734.35	3,717.94	11,397.35	14,405.79	32,098.46
3,163.84	178.26	1,792.83	402.58	2,270.48	1,130.38	2,065.31	.....
.....	.....	.....	.....	.....	2,000.00	6,000.00	5,000.00
402.14	204.26	.....	1,403.98	1,715.62	1,408.23	994.23	173.91
.....	.....	516.42	.....	.....	.....	.....	922.33
.....	.....	.....	.....	.....	.....	.....	.....
5,722.47	200.46	1,046.01	2,245.75	668.85	1,732.36	2,751.36	7,844.57
.....	.....	.....	.....	.....	.....	.....	.....
20,813.17	12,396.63	10,997.22	8,786.66	8,372.89	17,668.32	26,216.69	46,039.27
.....	.....	.....	.....	.....	.....	.....	.....
20,813.17	12,396.63	10,997.22	8,786.66	8,372.89	17,668.32	26,216.69	46,039.27
4,134.74	8,742.10	6,601.70	2,715.64	2,933.41	3,269.96	7,917.53	6,509.44
.....	1,004.02	.....	.....	.....	.....	452.00	523.31
.....	.....	.....	.....	.....	.....	.....	219.96
.....	70.00	.....	.....	.....	.....	.....	.....
4,134.74	9,816.12	6,601.70	2,715.64	2,933.41	3,269.96	8,369.53	7,252.71
5,722.47	200.46	1,046.01	2,245.75	668.85	1,732.36	2,751.36	7,844.57
2,939.11	662.55	512.74	1,238.34	1,168.71	2,711.60	2,999.10	5,765.84
.....	.....	.....	.....	.....	.....	.....	.....
8,661.58	863.01	1,558.75	3,484.09	1,837.56	4,443.96	5,750.46	13,610.41
3,565.26	258.12	1,536.65	684.36	1,066.59	1,030.04	1,582.47	9,728.81
.....	.....	.....	.....	.....	.....	.....	.....
4,451.59	1,459.38	1,300.12	1,902.57	2,535.33	8,924.36	10,514.23	15,447.34
8,016.85	1,717.50	2,836.77	2,586.93	3,601.92	9,954.40	12,096.70	25,176.15
20,813.17	12,396.63	10,997.22	8,786.66	8,372.89	17,668.32	26,216.69	46,039.27
27.4	80.4	66.3	41.5	38.7	20.5	35.6	18.9

STATEMENT

Balance Sheets of Electrical Departments of

NIAGARA SYSTEM—Continued

Municipality	Drumbo P.V.	Dublin P.V.	Dundas	Dunnville	Dutton
Population			5,005	3,349	865
ASSETS	$ c.	$ c.	$ c.	$ c.	$ c.
Lands and Buildings	.....	.....	9,235.96	3,379.78	.....
Substation equipment	.....	.....	13,396.22	16,981.83	.....
Distribution system, overhead	3,422.82	4,554.69	38,289.52	29,829.29	7,623.19
Distribution system, underground	.....	.....	.....	.....	.....
Line transformers	1,249.47	678.05	13,035.07	12,376.28	3,043.21
Meters	1,549.75	690.76	16,372.30	10,618.54	3,208.66
Street lighting equipment, regular	253.02	533.33	1,903.20	2,459.30	577.88
Street lighting equip., ornamental	.....	.....	.....	4,767.47	.....
Misc. construction expense	266.20	787.06	7,072.21	5,557.81	338.94
Steam or hydraulic plant	.....	.....	.....	.....	.....
Old plant	.....	.....	1,867.38	10,717.62	.....
Total plant	6,741.26	7,243.89	101,171.86	96,687.92	14,791.88
Bank and cash balance	227.16	2.56	3,393.64	.....	.....
Securities and investments	1,000.00	.....	18,500.00	10,000.00	7,000.00
Accounts receivable	304.89	252.94	2,324.66	4,749.54	330.78
Inventories	69.00	.....	1,607.58	1,240.36	23.65
Sinking fund on local debentures	.....	.....	.....	.....	.....
Equity in Hydro systems	1,592.61	1,421.68	41,442.04	12,456.89	5,007.30
Other assets	.....	.....	.....	.....	.....
Total assets	9,934.92	8,921.07	168,439.78	125,134.71	27,153.61
Deficit	.....	603.22	.....	.....	.....
Total	9,934.92	9,524.29	168,439.78	125,134.71	27,153.61
LIABILITIES					
Debenture balance	3,300.25	3,666.77	36,883.91	62,944.89	6,533.56
Accounts payable	.....	151.71	.....	2,422.75	.....
Bank overdraft	.....	.....	.....	3,699.30	388.35
Other liabilities	30.00	.....	998.00	.....	6.84
Total liabilities	3,330.25	3,818.48	37,881.91	69,066.94	6,928.75
RESERVES					
For equity in H.E.P.C. systems	1,592.61	1,421.68	41,442.04	12,456.89	5,007.30
For depreciation	1,903.08	1,750.90	29,931.83	18,047.11	4,389.60
Other reserves	.....	.....	.....	.....	.....
Total reserves	3,495.69	3,172.58	71,373.87	30,504.00	9,396.90
SURPLUS					
Debentures paid	1,199.75	2,533.23	16,116.09	12,555.11	1,873.93
Local sinking fund	.....	.....	.....	.....	.....
Additional operating surplus	1,909.23	.....	43,067.91	13,008.66	8,954.03
Total surplus	3,108.98	2,533.23	59,184.00	25,563.77	10,827.96
Total liabilities, reserves and surplus	9,934.92	9,524.29	168,439.78	125,134.71	27,153.61
Percentage of net debt to total assets	40.0	50.9	29.8	61.3	31.3

"A"—Continued

Hydro Municipalities as at December 31, 1927

Elmira	Elora	Embro	Erieau	Erie Beach	Essex	Etobicoke Twp.	Exeter
2,535	1,174	456	203	31	1,721	13,744	1,582
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
5,667.24	1,458.42	.....	.....	.....	.....	23,655.73	3,275.39
.....	.....	.....	.....	.....	.....	.....	.....
24,949.81	13,979.27	8,033.42	6,368.60	1,804.43	26,100.28	230,239.69	19,037.21
.....	.....	.....	.....	.....	.....	.....	.....
12,059.72	6,137.50	2,722.75	927.03	543.17	9,061.73	49,891.65	6,807.02
10,646.77	4,826.17	1,612.61	1,344.21	433.73	8,014.26	47,527.11	6,999.88
1,118.06	756.42	455.71	240.10	.....	1,047.25	10,296.76	902.69
.....	.....	.....	.....	.....	.....	.....	.....
3,267.20	1,188.78	69.45	379.90	375.03	1,288.32	6,529.96	2,348.29
.....	.....	.....	.....	.....	.....	.....	.....
2,168.08	1,425.47	429.25	.....	.....	.....	.....	.....
59,876.88	29,772.03	13,323.19	9,259.84	3,156.36	45,511.84	368,140.90	39,370.48
1,522.11	2,693.89	1,272.37	240.27	156.37	6,807.57	5,074.80	545.49
.....	.....	.....	.....	.....	.....	.....	.....
2,516.21	1,901.22	.....	618.93	376.59	4,089.02	8,742.58	9,629.81
997.10	687.57	21.91	.....	.....	.....	833.34	3,263.12
.....	.....	.....	.....	.....	.....	.....	.....
20,986.07	10,426.22	3,164.70	718.34	194.88	6,047.17	29,841.79	10,296.80
.....	.....	.....	.....	.....	.....	.....	.....
85,898.37	45,480.93	17,782.17	10,837.38	3,884.20	62,455.60	412,633.41	63,105.70
.....	.....	.....	.....	.....	.....	.....	.....
85,898.37	45,480.93	17,782.17	10,837.38	3,884.20	62,455.60	412,633.41	63,105.70
19,460.51	7,638.87	5,482.07	6,234.05	3,210.30	21,515.94	211,183.22	13,329.96
973.41	.....	2,683.98	235.57	.....	977.66	8,332.89	.....
.....	.....	.....	.....	.....	.....	.....	.....
358.00	.....	.....	260.00	.....	581.75	4,276.46	.....
20,791.92	7,638.87	8,166.05	6,729.62	3,210.30	23,075.35	223,792.57	13,329.96
20,986.07	10,426.22	3,164.70	718.34	194.88	6,047.17	29,841.79	10,296.80
12,041.55	7,564.34	2,773.88	479.00	109.00	4,826.52	41,268.70	7,426.56
.....	.....	.....	.....	.....	.....	.....	.....
33,027.62	17,990.56	5,938.58	1,197.34	303.88	10,873.69	71,110.49	17,723.36
5,539.49	5,361.13	2,017.93	649.08	89.70	984.06	29,816.78	6,670.09
.....	.....	.....	.....	.....	.....	.....	.....
26,539.34	14,490.37	1,659.61	2,261.34	280.32	27,522.50	87,913.57	25,382.29
32,078.83	19,851.50	3,677.54	2,910.42	370.02	28,506.56	117,730.35	32,052.38
85,898.37	45,480.93	17,782.17	10,837.38	3,884.20	62,455.60	412,633.41	63,105.70
32.0	21.7	55.8	66.5	87.0	40.9	58.4	25.2

STATEMENT

Balance Sheets of Electrical Departments of

NIAGARA SYSTEM—Continued

Municipality	Fergus	Fonthill	Ford City	Forest	Galt
Population	1,780	701	12,689	1,421	12,604
ASSETS	$ c.	$ c.	$ c.	$ c.	$ c.
Lands and buildings	.....	.....	.....	5,555.11	194,499.24
Substation equipment	.....	.....	.....	.....	150,457.66
Distribution system, overhead	23,846.23	8,675.37	125,197.89	18,483.49	203,646.61
Distribution system, underground	.....	.....	.....	.....	.....
Line transformers	8,503.87	4,391.00	51,377.07	6,030.54	50,519.18
Meters	9,429.43	4,009.20	50,666.65	7,851.53	59,993.39
Street lighting equipment, regular	1,489.90	775.67	22,396.52	2,313.20	11,115.53
Street lighting equip., ornamental	.....	.....	.....	.....	60,119.24
Misc. construction expense	957.54	3,686.08	2,646.61	844.20	23,975.96
Steam or hydraulic plant	.....	.....	.....	.....	.....
Old plant	2,546.59	.....	.....	11,084.87	.....
Total plant	46,773.56	21,537.32	252,284.74	52,162.94	754,326.81
Bank and cash balance	7,875.90	1,003.14	.....	10.00	.....
Securities and investments	500.00	.....	.....	2,500.00	.....
Accounts receivable	1,961.65	298.06	22,592.56	5,741.71	47,267.76
Inventories	434.80	.....	.....	3,767.43	15,457.96
Sinking fund on local debentures	.....	.....	.....	.....	129,907.43
Equity in Hydro systems	10,991.41	428.40	41,335.64	6,346.39	146,957.46
Other assets	.....	.....	.....	.....	2,274.45
Total assets	68,537.32	23,266.92	316,212.94	70,528.47	1,096,191.87
Deficit	.....	.....	.....	.....	.....
Total	68,537.32	23,266.92	316,212.94	70,528.47	1,096,191.87
LIABILITIES					
Debenture balance	32,440.78	19,426.41	98,944.19	16,959.88	463,833.36
Accounts payable	1,313.34	2,000.00	41,490.49	208.50	26,504.92
Bank overdraft	.....	.....	.....	228.22	45,386.62
Other liabilities	10.00	60.00	22,396.52	.....	.....
Total liabilities	33,764.12	21,486.41	162,831.20	17,396.60	535,724.90
RESERVES					
For equity in H.E.P.S. systems	10,991.41	428.40	41,335.64	6,346.39	146,957.46
For depreciation	8,082.56	346.00	18,587.13	8,434.70	129,022.27
Other reserves	.....	.....	.....	.....	658.30
Total reserves	19,073.97	774.40	59,922.77	14,781.09	276,638.03
SURPLUS					
Debentures paid	8,685.83	573.59	15,055.81	17,440.12	54,168.59
Local sinking fund	.....	.....	.....	.....	129,907.43
Additional operating surplus	7,013.40	432.52	78,403.16	20,910.66	99,752.92
Total surplus	15,699.23	1,006.11	93,458.97	38,350.78	283,828.94
Total liabilities, reserves and surplus	68,537.32	23,266.92	316,212.94	70,528.47	1,096,191.87
Percentage of net debt to total assets	58.6	94.0	59.2	27.1	49.5

"A"—Continued

Hydro Municipalities as at December 31, 1927

George-town 1,985	Glencoe 802	Goderich 4,211	Granton P.V.	Guelph 19,230	Hagers-ville 1,231	Hamilton 122,459	Harriston 1,247
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
12.00	.....	12,957.48	.....	12,546.55	.....	848,989.57	600.00
.....	.....	9,795.28	.....	115,155.98	864.37	375,425.97	.....
23,408.80	17,689.02	51,510.60	3,600.17	158,990.71	17,281.69	718,956.03	17,577.24
.....	.....	.....	.....	.....	.....	362,713.14	.....
13,182.11	3,761.79	16,373.79	793.55	63,251.55	7,192.37	394,239.14	5,275.21
10,304.32	3,932.53	14,302.81	1,145.94	74,603.49	6,498.08	410,080.43	4,959.59
1,339.42	1,647.22	4,706.10	157.77	28,800.65	659.82	117,901.85	1,141.41
.....	.....	.....	.....	.....	.....	.....	.....
2,342.54	3,256.70	4,879.86	113.08	16,146.87	775.97	176,898.43	790.43
.....	.....	.....	.....	.....	.....	.....	.....
2,209.80	.....	14,622.15	.....	.....	.....	32,353.02	1,001.43
52,798.99	30,287.26	129,148.07	5,810.51	469,495.80	33,272.30	3,437,557.58	31,345.31
6,629.25	3,731.09	15,518.57	1,226.86	17,139.17	1,434.46	600.00	.....
15,816.33	.....	500.00	2,000.00	.....	2,000.00	.....	.....
3,810.47	1,309.76	3,311.37	1,137.34	44,346.40	2,973.42	275,395.26	1,454.86
875.12	.....	1,376.68	.....	29,955.47	66.00	74,455.18	.....
.....	.....	.....	.....	30,510.31	.....	391,201.26	.....
25,767.03	4,031.99	32,887.83	2,282.14	169,920.47	21,404.25	725,621.54	8,504.02
.....	.....	.....	.....	.....	.....	2,761.32	.....
105,697.19	39,360.10	182,742.52	12,456.85	761,367.62	61,150.43	4,907,592.14	41,304.19
.....	.....	.....	.....	.....	.....	.....	.....
105,697.19	39,360.10	182,742.52	12,456.85	761,367.62	61,150.43	4,907,592.14	41,304.19
14,683.62	13,732.38	43,437.60	2,753.16	77,040.39	5,158.69	2,458,530.17	10,160.18
1,517.33	1,200.00	3,559.18	500.00	28,647.03	.....	218,063.74	964.80
.....	.....	.....	.....	.....	.....	100,054.95	3,440.01
.....	.....	1,307.14	.....	1,207.38	.....	111,029.86	.....
16,200.95	14,932.38	48,303.92	3,253.16	106,894.80	5,158.69	2,887,678.72	14,564.99
25,767.03	4,031.99	32,887.83	2,282.14	169,920.47	21,404.25	725,621.54	8,504.02
14,812.90	3,244.06	36,630.14	1,554.23	77,799.91	3,234.49	532,160.68	2,623.67
.....	.....	.....	.....	161.80	.....	.....	.....
40,579.93	7,276.05	69,517.97	3,836.37	247,882.18	24,638.74	1,257,782.22	11,127.69
5,316.38	6,380.50	32,650.45	746.84	67,959.60	2,841.31	261,469.83	8,157.85
.....	.....	.....	.....	30,510.31	.....	391,201.26	.....
43,599.93	10,771.17	32,270.18	4,620.48	308,120.73	28,511.69	109,460.11	7,453.66
48,916.31	17,151.67	64,920.63	5,367.32	406,590.64	31,353.00	762,131.20	15,611.51
105,697.19	39,360.10	182,742.52	12,456.85	761,367.62	61,150.43	4,907,592.14	41,304.19
20.2	42.2	32.2	31.9	13.6	12.9	65.8	44.4

STATEMENT

Balance Sheets of Electrical Departments of

NIAGARA SYSTEM—Continued

Municipality	Harrow P.V.	Hensall	Hespeler	Highgate	Humberstone
Population		786	2,804	399	2,144
ASSETS	$ c.	$ c.	$ c.	$ c.	$ c.
Lands and buildings	.....	.....	3,740.39	.....	.....
Substation equipment	.....	.....	20,074.54	.....	.....
Distribution system, overhead	10,701.43	8,370.11	25,454.58	4,992.99	21,602.97
Distribution system, underground	.....	.....	.....	.....	.....
Line transformers	5,296.10	2,521.47	14,796.96	2,349.25	6,669.35
Meters	4,499.93	2,938.50	10,990.49	1,634.80	6,140.69
Street lighting equipment, regular	453.38	436.67	3,596.79	343.16	764.86
Street lighting equip., ornamental	.....	.....	.....	.....	.....
Misc. construction expense	95.42	462.25	795.25	514.48	2,737.85
Steam or hydraulic plant	.....	.....	.....	.....	.....
Old plant	.....	400.00	2,095.25	.....	.....
Total plant	21,046.26	15,129.00	81,544.25	9,834.68	37,915.72
Bank and cash balance	3,086.47	8,642.95	1,835.15	523.68	1,028.17
Securities and investments	.....	.....	5,000.00	2,000.00	.....
Accounts receivable	3,867.50	2,101.89	3,472.29	751.25	1,197.53
Inventories	.....	.....	.....	.....	.....
Sinking fund on local debentures	.....	.....	.....	.....	.....
Equity in Hydro systems	3,029.47	3,402.00	22,047.71	2,786.24	2,640.26
Other assets	.....	.....	.....	.....	.....
Total assets	31,029.70	29,275.84	113,899.40	15,895.85	42,781.68
Deficit	.....	.....	.....	.....	.....
Total	31,029.70	29,275.84	113,899.40	15,895.85	42,781.68
LIABILITIES					
Debenture balance	10,961.51	9,447.91	24,023.41	3,929.19	28,800.00
Accounts payable	1,509.29	688.05	91.67	.....	10.00
Bank overdraft	.....	.....	.....	.....	1,459.77
Other liabilities	145.00	.....	.....	.....	990.00
Total liabilities	12,615.80	10,135.96	24,115.08	3,929.19	31,259.77
RESERVES					
For equity in H.E.P.C. systems	3,029.47	3,402.00	22,047.71	2,786.24	2,640.26
For depreciation	1,531.25	4,304.65	10,211.33	2,026.99	1,399.86
Other reserves	.....	.....	.....	.....	.....
Total reserves	4,560.72	7,706.65	32,259.04	4,813.23	4,040.12
SURPLUS					
Debentures paid	1,038.49	2,552.09	28,547.10	1,070.81	3,200.00
Local sinking fund	.....	.....	.....	.....	.....
Additional operating surplus	12,814.69	8,881.14	28,978.18	6,082.62	4,281.79
Total surplus	13,853.18	11,433.23	57,525.28	7,153.43	7,481.79
Total liabilities, reserves and surplus	31,029.70	29,275.84	113,899.40	15,895.85	42,781.68
Percentage of net debt to total assets	45.0	39.1	26.2	29.9	77.8

"A"—Continued

Hydro Municipalities as at December 31, 1926

Ingersoll	Jarvis	Kingsville	Kitchener	Lambeth P.V.	La Salle	Leamington	Listowel
5,047	472	2,193	25,592		583	4,576	2,515
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
15,064.45	.....	6,543.02	51,826.54	.....	.....	6,679.91	1,283.96
25,374.39	.....	.....	182,192.39	.....	.....	5,185.41	.....
47,821.71	8,294.20	23,564.28	253,581.94	5,904.23	12,962.83	37,083.87	32,901.85
.....	.....	.....	34,235.22	.....	.....	5,152.99	.....
21,812.20	2,311.66	11,028.57	134,098.31	1,162.07	3,902.60	15,429.58	14,146.27
23,389.33	1,693.67	10,850.04	138,466.62	1,552.97	3,131.07	18,326.25	13,271.11
2,887.87	667.93	1,162.55	48,161.61	167.40	488.96	1,124.56	1,561.83
4,597.59	.....	19,200.00	84,072.20	.....	.....	15,178.49	5,772.22
10,701.01	536.27	Cr. 311.03	14,283.60	300.71	1,085.90	1,223.36	1,671.71
.....	.....	.....	.....	.....	.....	.....	.....
19,838.83	.....	.....	52,398.91	.....	.....	.....	4,745.30
171,487.38	13,503.73	72,037.43	993,317.34	9,087.38	21,571.36	105,384.42	75,354.25
.....	1,317.46	1,362.32	6,087.24	207.53	735.50	116.55	3,734.20
15,143.52	.....	17,000.00	11,072.00	.....	.....	13,000.00	.....
6,426.50	1,250.36	4,697.39	60,258.16	1,730.22	2,115.76	11,202.01	430.36
2,188.28	.....	.....	20,565.09	.....	.....	.....	89.58
42,182.96	.....	.....	.....	.....	.....	.....	.....
48,451.08	2,657.88	8,366.82	312,279.19	2,213.89	1,038.72	11,505.16	17,044.48
.....	.....	.....	1,392.87	.....	577.38	.....	.....
285,879.72	18,729.43	103,463.96	1,404,971.89	13,239.02	26,038.72	141,208.14	96,652.87
.....	.....	.....	.....	.....	.....	.....	.....
285,879.72	18,729.43	103,463.96	1,404,971.89	13,239.02	26,038.72	141,208.14	96,652.87
79,800.00	9,192.43	32,150.99	319,084.20	3,140.70	14,632.00	43,845.85	19,605.72
.....	.....	5,037.78	83,389.24	346.87	4.00	2,613.10	595.18
7,150.83	.....	.....	.....	.....	.....	.....	.....
4,597.59	.....	20,373.28	93,906.49	.....	231.01	16,760.77	5,797.30
91,548.42	9,192.43	57,562.05	446,379.93	3,487.57	14,867.01	63,219.72	25,998.20
48,451.08	2,657.88	8,366.82	312,279.19	2,213.89	1,038.72	11,505.16	17,044.48
19,652.77	784.00	7,901.69	153,802.74	1,643.76	1,441.29	10,727.98	14,736.88
.....	.....	.....	12,281.03	.....	.....	.....	.....
68,103.85	3,441.88	16,268.51	478,362.96	3,857.65	2,480.01	22,233.14	31,781.36
.....	1,307.57	1,349.01	193,065.80	859.30	868.00	4,154.15	23,584.17
42,182.96	.....	.....	.....	.....	.....	.....	.....
84,044.49	4,787.55	28,284.39	287,163.20	5,034.50	7,823.70	51,601.13	15,289.14
126,227.45	6,095.12	29,633.40	480,229.00	5,893.80	8,691.70	55,755.28	38,873.31
285,879.72	18,729.43	103,463.96	1,404,971.89	13,239.02	26,038.72	141,208.14	96,652.87
25.2	57.1	60.5	40.8	31.6	59.4	48.7	32.6

STATEMENT

Balance Sheets of Electrical Departments of

NIAGARA SYSTEM—Continued

Municipality	London	London Twp.	Lucan	Lynden P.V.	Markham
Population	64,274	7,431	538		945
ASSETS	$ c.	$ c.	$ c.	$ c.	$ c.
Lands and buildings	365,497.28	.....	.....	241.18	.....
Substation equipment	726,509.96	.....	.....	.....	.....
Distribution system, overhead	650,539.24	13,675.61	8,452.58	3,573.95	10,359.23
Distribution system, underground	162,242.92	.....	.....	.....	.....
Line transformers	164,425.52	3,735.63	3,192.74	1,725.16	3,839.84
Meters	266,229.79	2,704.97	2,798.65	1,344.04	4,092.56
Street lighting equipment, regular	40,671.23	519.11	372.54	205.24	531.09
Street lighting equip., ornamental	12,587.41	.....	.....	.....	.....
Misc. construction expense	104,217.49	441.31	445.77	193.57	1,318.86
Steam or hydraulic plant	.....	.....	.....	.....	.....
Old plant	.....	1,733.80	2,860.45	.....	.....
Total plant	2,492,920.84	22,810.43	18,122.73	7,283.14	20,141.58
Bank and cash balance	269,599.66	3,455.82	1,244.90	.....	3,189.14
Securities and investments	.....	.....	7,000.00	2,000.00	1,920.87
Accounts receivable	230,327.47	3,195.08	784.22	709.79	1,017.38
Inventories	58,973.37	.....	.....	.....	.....
Sinking fund on local debentures	284,989.57	.....	.....	.....	.....
Equity in Hydro systems	575,382.41	1,663.00	6,004.98	4,959.84	3,471.82
Other assets	.....	.....	.....	.....	.....
Total assets	3,912,193.32	31,124.33	33,156.83	14,952.77	29,740.79
Deficit	.....	.....	.....	.....	.....
Total	3,912,193.32	31,124.33	33,156.83	14,952.77	29,740.79
LIABILITIES					
Debenture balance	1,353,254.95	16,062.64	6,611.92	3,478.54	6,497.96
Accounts payable	313,254.48	2,181.35	.....	.....	651.94
Bank overdraft	.....	.....	.....	21.80	.....
Other liabilities	407.86	.....	600.17	.....	.....
Total liabilities	1,666,917.29	18,243.99	7,212.09	3,500.34	7,149.90
RESERVES					
For equity in H.E.P.C. systems	575,382.41	1,663.00	6,004.98	4,959.84	3,471.82
For depreciation	577,641.90	960.55	4,200.17	1,995.70	2,662.36
Other reserves	37,300.52	.....	.....	.....	.....
Total reserves	1,190,324.83	2,623.55	10,205.15	6,955.54	6,134.18
SURPLUS					
Debentures paid	228,645.05	2,937.36	4,601.70	1,016.46	5,060.87
Local sinking fund	284,989.57	.....	.....	.....	.....
Additional operating surplus	541,316.58	7,319.43	11,137.89	3,480.43	11,395.84
Total surplus	1,054,951.20	10,256.79	15,739.59	4,496.89	16,456.71
Total liabilities, reserves and surplus	3,912,193.32	31,124.33	33,156.83	14,952.77	29,740.79
Percentage of net debt to total assets	45.2	61.9	26.5	35.0	27.2

"A"—Continued

Hydro Municipalities as at December 31, 1927

Merlin P.V.	Merriton 2,601	Milton 1,963	Milverton 992	Mimico 5,244	Mitchell 1,720	Moorefield P.V.	Mount Brydges P.V.
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
.....	350.00	.....	237.20	13,527.49	12,649.72	.....	.....
.....	22,700.61	11,868.94	.....	24,558.94	12,769.10	.....	.....
7,779.71	17,416.26	17,845.89	10,734.81	53,475.64	23,524.24	2,979.03	4,215.29
.....	.....	.....	.....	.....	.....	.....	.....
2,145.28	3,669.39	9,330.82	6,535.61	20,447.48	7,275.18	990.72	1,249.69
1,960.38	7,604.50	9,950.17	4,450.84	23,363.54	9,950.40	1,043.52	1,866.89
555.64	1,572.88	986.67	669.56	3,742.73	2,311.15	295.88	269.51
.....	.....	.....	.....	.....	.....	.....	.....
455.36	2,484.39	3,647.17	940.53	3,649.58	963.74	348.35	143.82
.....	.....	.....	.....	.....	1,500.00	.....	.....
241.85	.....	4,065.85	.....	.....	.....	.....	.....
13,138.22	55,798.03	57,695.51	23,568.55	142,765.40	70,943.53	5,657.50	7,745.20
2,007.01	.....	97.06	642.94	10,033.99	11,343.81	1,674.20	657.02
6,000.00	.....	.....	5,000.00	.....	.....	.....	5,000.00
1,991.18	3,313.17	12,652.03	1,294.40	3,747.50	2,568.57	562.39	1,066.13
.....	.....	5,119.14	17.48	47.15	795.48	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....
2,868.50	11,425.76	33,688.22	13,867.31	29,980.27	11,901.23	1,506.31	1,560.09
.....	.....	.....	.....	2,150.62	105.05	.....	.....
26,004.91	70,536.96	109,251.96	44,390.68	188,724.93	97,657.67	9,400.40	16,028.44
.....	.....	.....	.....	.....	.....	.....	.....
26,004.91	70,536.96	109,251.96	44,390.68	188,724.93	97,657.67	9,400.40	16,028.44
11,249.59	764.21	14,926.32	5,034.88	89,070.33	2,771.91	2,863.10	3,154.65
1,176.99	1,013.97	4,761.23	39.00	.....	1,103.58	.....	10.00
.....	13,887.32	.....	.....	.....	.....	.....	.....
.....	.....	542.26	.....	2,020.00	.....	.....	.....
12,426.58	15,665.50	20,229.81	5,073.88	91,090.33	3,875.49	2,863.10	3,164.65
2,868.50	11,425.76	33,688.22	13,867.31	29,980.27	11,901.23	1,506.31	1,560.09
781.30	5,398.83	10,871.99	3,075.49	27,485.29	21,978.25	1,102.84	2,100.93
.....	.....	194.37	.....	.....	.....	.....	.....
3,649.80	16,824.59	44,754.58	16,942.80	57,465.56	33,879.48	2,609.15	3,661.02
2,114.62	4,422.00	17,786.66	4,465.12	17,929.67	19,523.31	1,636.90	1,065.35
.....	.....	.....	.....	.....	.....	.....	.....
7,813.91	33,624.87	26,480.91	17,908.88	22,239.37	40,379.39	2,291.25	8,137.42
9,928.53	38,046.87	44,267.57	22,374.00	40,169.04	59,902.70	3,928.15	9,202.77
26,004.91	70,536.96	109,251.96	44,390.68	188,724.93	97,657.67	9,400.40	16,028.44
53.7	26.5	26.7	16.6	57.3	4.5	36.2	21.8

STATEMENT

Balance Sheets of Electrical Departments of

NIAGARA SYSTEM—Continued

Municipality	Newbury	New Hamburg	New Toronto	Niagara Falls	Niagara-on-the-lake
Population	285	1,376	4,219	17,380	1,613
ASSETS	$ c.	$ c.	$ c.	$ c.	$ c.
Lands and buildings	.....	2,471.21	39,081.06	112,346.19	2,286.35
Substation equipment	.....	1,167.55	.....	145,313.85	6,822.45
Distribution system, overhead	6,084.85	19,965.34	54,237.97	168,167.33	19,178.99
Distribution system, underground	.....	.....	.....	.....	.....
Line transformers	1,036.62	5,890.56	16,477.60	125,571.30	4,431.72
Meters	899.59	6,949.67	19,748.06	97,868.62	5,478.91
Street lighting equipment, regular	817.42	1,547.70	5,563.10	22,008.24	1,121.10
Street lighting equip., ornamental	.....	.....	.....	84,840.70	.....
Misc. construction expense	485.13	1,347.99	5,133.61	17,108.68	1,259.37
Steam or hydraulic plant	.....	.....	.....	.....	.....
Old plant	348.22	5,242.56	.....	12,707.30	.....
Total plant	9,671.83	44,582.58	140,241.40	785,932.21	40,578.89
Bank and cash balance	1,519.74	449.49	2,290.66	29,124.12	50.00
Securities and investments	.....	5,000.00	.....	.....	.....
Accounts receivable	436.51	1,089.58	7,922.55	6,931.28	563.55
Inventories	15.62	1,582.54	1,303.23	1,036.70	1,994.22
Sinking fund on local debentures	.....	.....	.....	.....	.....
Equity in Hydro systems	944.05	14,018.90	101,778.40	138,567.84	6,325.10
Other assets	.....	.....	.....	4,548.44	.....
Total assets	12,587.75	66,723.09	253,536.24	966,140.59	49,511.76
Deficit	.....	.....	.....	.....	.....
Total	12,587.75	66,723.09	253,536.24	966,140.59	49,511.76
LIABILITIES					
Debenture balance	7,100.00	10,999.22	5,640.11	411,209.81	6,738.46
Accounts payable	.....	4,140.12	.91	19,388.80	9,233.14
Bank overdraft	.....	.....	1,701.47	.....	298.49
Other liabilities	.....	14.00	2,127.83	9,833.23	.....
Total liabilities	7,100.00	15,153.34	9,470.32	440,431.84	16,270.09
RESERVES					
For equity in H.E.P.C. systems	944.05	14,018.90	101,778.40	138,567.84	6,325.10
For depreciation	1,090.49	8,811.34	20,382.64	78,421.91	3,088.72
Other reserves	.....	.....	.....	2,910.09	.....
Total reserves	2,034.54	22,830.24	122,161.04	219,899.84	9,413.82
SURPLUS					
Debentures paid	2,654.39	6,729.86	2,359.89	204,033.19	9,935.08
Local sinking fund	.....	.....	.....	.....	.....
Additional operating surplus	798.82	22,009.65	119,544.99	101,775.72	13,892.77
Total surplus	3,453.21	28,739.51	121,904.88	305,808.91	23,827.85
Total liabilities, reserves and surplus	12,587.75	66,723.09	253,536.24	966,140.59	49,511.76
Percentage of net debt to total assets	60.9	28.7	6.2	53.2	37.6

"A"—Continued

Hydro Municipalities as at December 31, 1926

Norwich 1,328	Oil Springs 449	Otterville P.V.	Palmerston 1,573	Paris 4,234	Parkhill 1,091	Petrolia 2,638	Plattsville P.V.
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
4,060.36	1,042.00	.....	.....	7,626.26	.....	900.00	.....
.....	.....	.....	691.88	18,554.29	.....	2,403.55	.....
9,404.28	11,774.56	5,159.04	21,609.65	44,762.96	15,271.12	33,879.75	3,247.41
.....	.....	.....	.....	.....	.....	.....	.....
4,497.24	5,630.98	2,670.00	5,805.91	16,376.22	3,579.34	25,646.45	1,205.47
5,882.31	3,206.49	1,854.11	6,519.51	17,639.44	3,745.88	13,653.73	1,662.58
1,100.17	305.72	378.37	1,170.31	3,527.00	846.78	985.28	147.15
2,861.69	.....	.....	.....	9,636.85	.....	3,864.07	.....
2,347.95	4,145.40	142.00	1,761.66	37.60	1,382.77	6,707.73	535.92
.....	.....	.....	.....	.....	.....	.....	.....
3,509.82	.....	.....	4,018.71	16,684.76	.....	3,389.94	.....
33,663.82	26,105.15	10,203.52	41,577.63	134,845.38	24,825.89	91,430.50	6,798.53
3,793.48	645.09	3,258.49	.....	5,192.76	240.85	361.54	.....
3,000.00	.....	.....	3,000.00	15,000.00	.....	8,400.00	.....
3,658.72	3,850.20	1,581.46	2,229.98	1,299.70	1,156.49	5,850.55	507.55
2,067.52	938.59	.....	71.74	.....	.....	2,826.45	.....
.....	.....	.....	.....	17,267.17	.....	.....	.....
11,226.37	7,328.37	2,004.42	9,917.23	31,277.70	3,892.93	27,280.46	2,543.59
.....	.....	.....	.....	.....	.....	.....	.....
57,409.91	38,867.40	17,047.89	56,796.58	204,882.71	30,116.16	136,149.50	9,849.67
.....	.....	.....	.....	.....	.....	.....	451.12
57,409.91	38,867.40	17,047.89	56,796.58	204,882.71	30,116.16	136,149.50	10,300.79
9,037.90	10,825.83	2,436.28	8,707.24	38,132.00	11,031.56	35,977.57	3,840.80
2,000.00	2,348.25	392.33	.....	2,628.44	.....	518.98	447.85
1,000.00	.....	.....	532.30	.....	.....	5,382.28	144.82
.....	.....	.....	719.77	.....	.....	.....	.....
12,037.90	13,174.08	2,828.61	9,959.31	40,760.44	11,031.56	41,878.83	4,433.47
11,226.37	7,328.37	2,004.42	9,917.23	31,277.70	3,892.93	27,280.46	2,543.59
1,551.18	3,884.53	2,002.05	4,561.74	42,087.23	2,677.93	17,969.33	1,927.53
.....	.....	.....	.....	.....	.....	.....	.....
12,777.55	11,212.90	4,006.47	14,478.97	73,364.93	6,570.86	45,249.79	4,471.12
4,718.10	5,895.48	2,063.72	18,292.76	53,868.00	3,598.46	14,022.43	1,396.20
.....	.....	.....	.....	17,267.17	.....	.....	.....
27,876.36	8,584.94	8,149.09	14,065.54	19,622.17	8,915.28	34,998.45	.....
32,594.46	14,480.42	10,212.81	32,358.30	90,757.34	12,513.74	49,020.88	1,396.20
57,409.91	38,867.40	17,047.89	56,796.58	204,882.71	30,116.16	136,149.50	10,300.79
26.0	41.7	18.7	21.2	15.0	42.0	38.4	60.6

STATEMENT

Balance Sheets of Electrical Departments of

NIAGARA
SYSTEM—Continued

Municipality Population	Point Edward 1,442	Port Colborne 5,352	Port Credit 1,247	Port Dalhousie 1,563	Port Dover 1,642
ASSETS	$ c.	$ c.	$ c.	$ c.	$ c.
Lands and buildings	.....	22,120.24	675.00	.....	248.75
Substation equipment	.....	.....	.....	.....	.....
Distribution system, overhead	16,318.08	61,637.03	18,641.54	12,514.39	23,925.02
Distribution system, underground	.....	.....	.....	.....	.....
Line transformers	5,739.39	20,488.93	5,575.34	7,049.78	8,400.23
Meters	4,592.01	17,891.98	6,520.96	7,756.14	4,951.52
Street lighting equipment, regular	711.77	3,454.00	3,448.93	627.45	1,793.84
Street lighting equip., ornamental	.....	.....	.....	.....	.....
Misc. construction expense	503.14	5,584.80	641.31	2,144.27	2,557.91
Steam or hydraulic plant	.....	.....	.....	.....	.....
Old plant	.....	9,929.60	.....	6,018.38	.....
Total plant	27,864.39	141,106.58	35,503.08	36,110.41	41,877.27
Bank and cash balance	5,461.57	768.79	1,316.73	2,921.07	2,565.44
Securities and investments	.....	.....	.....	3,000.00	.....
Accounts receivable	2,478.52	2,976.59	866.87	874.62	403.31
Inventories	.....	7,274.61	.....	.....	.....
Sinking fund on local debentures	.....	.....	.....	1,182.74	.....
Equity in Hydro systems	11,712.37	17,876.60	7,526.46	6,156.73	4,156.09
Other assets	.....	.....	.....	465.58	.....
Total assets	47,516.85	170,003.17	45,213.14	50,711.15	49,002.11
Deficit	.....	.....	.....	.....	.....
Total	47,516.85	170,003.17	45,213.14	50,711.15	49,002.11
LIABILITIES					
Debenture balance	12,924.50	102,043.94	5,064.65	15,716.61	21,510.17
Accounts payable	917.20	2,482.06	4,675.12	.....	1,061.34
Bank overdraft	.....	6,283.08	.....	.....	.....
Other liabilities	.....	695.00	.....	.....	134.00
Total liabilities	13,841.70	111,504.08	9,739.77	15,716.61	22,705.51
RESERVES					
For equity in H.E.P.C. systems	11,712.37	17,876.60	7,526.46	6,156.73	4,156.09
For depreciation	5,400.45	10,845.71	7,675.31	3,694.97	4,252.00
Other reserves	.....	.....	.....	.....	.....
Total reserves	17,112.82	28,722.31	15,201.77	9,851.70	8,408.09
SURPLUS					
Debentures paid	4,075.50	18,956.06	3,435.35	6,783.39	7,489.83
Local sinking fund	.....	.....	.....	1,182.74	.....
Additional operating surplus	12,486.83	10,820.72	16,836.25	17,176.71	10,398.68
Total surplus	16,562.33	29,776.78	20,271.60	25,142.84	17,888.51
Total liabilities, reserves and surplus	47,516.85	170,003.17	45,213.14	50,711.15	49,002.11
Percentage of net debt to total assets	38.6	73.2	25.8	33.5	50.6

"A"—Continued

Hydro Municipalities as at December 31, 1926

Port Rowan 696	Port Stanley 692	Preston 5,649	Princeton P.V.	Queenston P.V.	Richmond Hill 1,211	Ridgetown 1,942	Riverside 3,612
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
.....	1,505.38	.....	.....	.....	.....	.....	.....
.....	.....	37,923.27	.....	.....	600.00	1,024.24	.....
8,661.69	16,089.73	82,768.37	3,025.06	6,695.04	7,257.29	18,480.57	77,643.83
.....	.....	.....	.....	.....	.....	.....	.....
1,676.62	6,367.63	39,482.40	962.62	1,107.85	6,239.89	8,018.46	22,440.58
1,118.95	5,359.86	32,565.85	995.93	1,449.94	3,814.69	8,112.91	19,149.22
888.04	1,035.45	4,315.32	116.30	416.29	1,298.96	1,726.95	.....
.....	.....	.....	.....	.....	.....	1,431.73	3,393.58
681.53	5,811.67	7,009.45	64.35	1,948.71	.....	1,685.42	4,571.45
.....	.....	.....	.....	.....	.....	.....	.....
.....	577.51	32,126.75	.....	.....	.....	5,088.46	.....
13,026.83	36,747.23	236,191.41	5,164.26	11,617.83	19,210.83	45,568.74	127,198.66
1,116.64	2,590.25	.....	506.43	117.74	2,597.63	226.40	.....
.....	3,000.00	.....	.....	.....	.....	12,500.00	.....
48.36	916.30	15,706.53	1,370.25	72.62	1,349.51	3,997.30	9,819.11
.....	.....	.....	7.10	.....	.....	1,618.90	.....
.....	.....	.....	.....	.....	.....	.....	.....
401.69	10,647.18	73,619.93	1,618.81	1,568.43	1,945.85	10,277.96	11,931.32
.....	.....	.....	.....	.....	.....	.....	.....
14,593.52	53,900.96	325,517.87	8,666.85	13,376.62	25,103.82	74,189.30	148,949.09
1,570.68	.....	.....	.....	.....	.....	.....	.....
16,164.20	53,900.96	325,517.87	8,666.85	13,376.62	25,103.82	74,189.30	148,949.09
11,000.00	11,782.77	62,354.64	2,603.56	6,482.98	7,693.36	8,248.75	73,498.84
4,762.51	497.62	6,792.12	.....	1,530.83	67.39	.....	9,167.25
.....	.....	84.01	.....	.....	.....	.....	.....
.....	.....	1,805.23	.....	.....	.....	1,431.73	3,393.58
15,762.51	12,280.39	71,036.00	2,603.56	8,013.81	7,760.75	9,680.48	86,059.67
401.69	10,647.18	73,619.93	1,618.81	1,568.43	1,945.85	10,277.96	11,931.32
.....	6,527.26	60,071.67	1,517.51	1,190.00	987.78	8,912.89	9,072.41
.....	.....	.....	.....	.....	.....	.....	.....
401.69	17,174.44	133,691.60	3,136.32	2,758.43	2,933.63	19,190.85	21,003.73
.....	7,167.23	70,445.36	946.44	1,517.02	4,506.64	11,207.24	9,001.16
.....	.....	.....	.....	.....	.....	.....	.....
.....	17,278.90	50,344.91	1,980.53	1,087.36	9,902.80	34,110.73	32,884.53
.....	24,446.13	120,790.27	2,926.97	2,604.38	14,409.44	45,317.97	41,885.69
16,164.20	53,900.96	325,517.87	8,666.85	13,376.62	25,103.82	74,189.30	148,949.09
111.1	28.3	28.2	36.9	67.8	33.5	15.1	62.8

STATEMENT

Balance Sheets of Electrical Departments of

NIAGARA SYSTEM—Continued

Municipality	Rockwood P.V.	Rodney	St. Catharines	St. Clair Beach	St. George P.V.
Population		691	22,043	130	
ASSETS	$ c.	$ c.	$ c.	$ c.	$ c.
Lands and buildings	79.00	.....	37,167.09	.....	.....
Substation equipment	.....	.....	66,165.82	.....	.....
Distribution system, overhead	6,442.13	8,632.22	160,883.62	6,368.38	4,339.03
Distribution system, underground	.....	.....	.....	.....	.....
Line transformers	1,370.61	1,950.74	80,579.10	1,805.48	1,354.51
Meters	2,030.50	3,123.30	67,225.41	1,105.76	2,420.64
Street lighting equipment, regular	519.98	556.77	15,329.32	.....	228.77
Street lighting equip., ornamental	.....	.....	27,448.87	.....	.....
Misc. construction expense	362.05	792.65	39,058.51	.....	374.18
Steam or hydraulic plant	.....	.....	.....	.....	.....
Old plant	.....	700.00	8,241.00	.....	.....
Total plant	10,804.27	15,755.68	502,098.74	9,279.62	8,717.13
Bank and cash balance	271.25	506.80	2,370.01	.....	172.26
Securities and investments	.....	7,000.00	23,900.00	.....	7,000.00
Accounts receivable	718.91	160.31	26,380.16	3,737.41	381.98
Inventories	141.00	.....	736.01	.....	100.00
Sinking fund on local debentures	.....	.....	44,887.11	.....	.....
Equity in Hydro systems	3,013.47	2,785.95	116,752.67	1,218.54	3,254.02
Other assets	.....	.....	.....	.....	.....
Total assets	14,948.90	26,208.74	717,124.70	14,235.57	19,625.39
Deficit	.....	.....	.....	.....	.....
Total	14,948.90	26,208.74	717,124.70	14,235.57	19,625.59
LIABILITIES					
Debenture balance	.....	6,788.80	186,700.88	5,365.82	4,485.24
Accounts payable	400.00	.....	26,290.81	206.50	.....
Bank overdraft	.....	.....	279.30	.....	.....
Other liabilities	.....	.....	27,448.87	.....	.....
Total liabilities	400.00	6,788.80	240,719.86	5,572.32	4,485.24
RESERVES					
For equity in H.E.P.C. systems	3,013.47	2,785.95	116,752.67	1,218.54	3,254.02
For depreciation	3,265.78	1,984.68	107,184.79	830.00	2,271.75
Other reserves	.....	.....	8,324.98	.....	.....
Total reserves	6,279.25	4,770.63	232,262.44	2,048.54	5,525.77
SURPLUS					
Debentures paid	2,000.00	1,711.20	45,322.03	975.63	1,514.76
Local sinking fund	.....	.....	44,887.11	.....	.....
Additional operating surplus	6,269.65	12,938.11	153,933.26	5,639.08	8,099.62
Total surplus	8,269.65	14,649.31	244,142.40	6,614.71	9,614.38
Total liabilities, reserves and surplus	14,948.90	26,208.74	717,124.70	14,235.57	19,625.39
Percentage of net debt to total assets	3.3	28.9	35.2	42.8	27.3

"A"—Continued

Hydro Municipalities as at December 31, 1927

St. Jacobs P.V.	St. Marys	St. Thomas	Sandwich	Sarnia	Scarboro' Twp.	Seaforth	Simcoe
	4,037	16,746	8,077	16,058	15,325	1,808	4,354
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
.....	3,000.00	43,164.23	364.48	89,571.26	.....	1,251.57	2,545.38
.....	24,008.87	104,723.14	2,675.50	136,818.15	.....	5,999.16	18,900.07
5,558.40	42,072.94	102,494.28	89,317.24	173,516.93	190,351.52	29,066.48	33,694.82
.....	.....	26,911.24	.....	.....	.....	.....	.....
2,223.59	16,123.46	46,198.66	34,036.44	84,945.53	38,055.02	7,029.74	16,419.86
2,083.03	19,498.32	58,697.95	43,187.20	66,031.52	49,322.21	8,661.01	14,131.19
311.60	3,317.21	13,587.90	9,351.95	7,663.39	11,589.77	1,679.55	4,513.67
.....	.....	7,538.63	40,105.70	7,482.11	.....	.....	2,527.16
452.22	3,694.53	7,304.17	8,480.11	21,176.92	Cr.1083.12	579.33	4,815.90
.....	.....	.....	.....	.....	.....	.....	.....
.....	20,696.85	4,046.00	4,448.96	55,819.00	.....	.....	927.92
10,628.84	132,412.18	414,666.20	231,967.58	643,024.81	288,235.40	54,266.84	98,475.97
1,766.38	660.76	5,131.86	17,680.07	.....	271.97	1,516.69	3,216.88
2,000.00	.....	53,206.81	.....	.....	.....	10,000.00	.....
424.41	7.300.45	13,238.81	18,051.63	47,750.53	6,855.43	2,280.49	6,000.00
10.00	3,673.17	1,815.95	65.10	3,938.61	.....	3,731.59	579.67
.....	11,882.49	.....	.....	.....	.....	9,728.22	.....
2,998.76	36,610.46	122,619.61	38,478.26	135,394.75	25,960.41	20,709.03	17,567.25
250.00	.....	.....	.....	.....	.....	.....	.....
18,078.39	192,539.51	610,679.24	306,242.64	830,108.70	321,323.21	102,232.86	125,839.77
.....	.....	.....	.....	.....	.....	.....	.....
18,078.39	192,539.51	610,679.24	306,242.64	830,108.70	321,323.21	102,232.86	125,839.77
3,784.23	41,414.12	59,830.25	131,623.86	236,185.71	157,816.33	25,000.00	57,281.77
.....	.....	16,691.01	8,399.73	19,346.40	7,721.09	235.86	5,990.08
.....	.....	.....	.....	2,552.04	1,154.32	.....	.....
250.00	.....	4,145.75	47,892.51	10,975.17	14,140.72	.....	3,500.00
4,034.23	41,414.12	80,667.01	187,916.10	269,059.32	180,832.46	25,235.86	66,771.85
2,998.76	36,610.46	122,619.61	38,478.26	135,394.75	25,960.41	20,709.03	17,567.25
1,359.25	35,368.52	70,432.35	17,303.12	98,204.58	29,588.11	16,971.57	9,293.05
.....	.....	.....	.....	.....	.....	.....	.....
4,358.01	71,978.98	193,051.96	55,781.38	233,599.33	55,548.52	37,680.60	26,860.30
2,215.77	47,832.90	83,254.18	13,949.17	101,814.29	32,751.94	.....	6,153.13
.....	11,882.49	.....	.....	.....	.....	9,728.22	.....
7,470.38	19,431.02	253,706.09	48,595.99	225,635.76	52,190.29	29,588.18	26,054.49
9,686.15	79,146.41	336,960.27	62,545.16	327,450.05	84,942.23	39,316.40	32,207.62
18,078.39	192,539.51	610,679.24	306,242.64	830,108.70	321,323.21	102,232.86	125,839.77
26.7	20.5	16.5	70.2	38.7	61.2	21.5	61.6

STATEMENT

Balance Sheets of Electrical Departments of

NIAGARA SYSTEM—Continued

Municipality	Springfield	Stamford Twp.	Stouffville	Stratford	Strathroy
Population	405	5,767	1,067	19,064	2,556
ASSETS	$ c.	$ c.	$ c.	$ c.	$ c.
Lands and buildings	.....	5,912.06	.....	116,940.05	6,923.79
Substation equipment	.....	14,962.18	.....	114,442.24	14,855.37
Distribution system, overhead	7,752.80	72,472.80	10,010.15	149,327.21	32,440.36
Distribution system, underground	.....	.....	.....	.....	.....
Line transformers	2,169.19	27,471.82	2,896.22	80,160.71	17,369.06
Meters	1,552.39	20,273.89	2,465.33	78,390.74	12,741.79
Street lighting equipment, regular	314.31	5,679.67	851.09	4,758.25	1,605.22
Street lighting equip., ornamental	.....	.....	.....	14,749.33	.....
Misc. construction expense	691.36	7,428.42	338.73	14,491.51	1,865.13
Steam or hydraulic plant	.....	.....	.....	.....	.....
Old plant	.....	13,743.66	3,866.37	16,150.00	12,343.15
Total plant	12,480.05	167,944.50	20,427.89	589,410.04	100,143.87
Bank and cash balance	2,970.72	7,443.35	2,491.67	.....	1,980.74
Securities and investments	.....	.....	3,000.00	40,000.00	.....
Accounts receivable	1,348.64	3,068.27	1,374.72	54,244.46	8,769.14
Inventories	.....	14,179.13	.....	13,033.45	6,308.91
Sinking fund on local debentures	.....	.....	.....	114,024.57	.....
Equity in Hydro systems	2,060.43	17,576.12	2,609.91	151,555.64	21,701.26
Other assets	.....	.....	.....	870.84	.....
Total assets	18,859.84	210,211.37	29,904.19	963,139.00	138,903.92
Deficit	.....	.....	.....	.....	.....
Total	18,859.84	210,211.37	29,904.19	963,139.00	138,903.92
LIABILITIES					
Debenture balance	4,500.00	80,887.44	14,601.45	412,000.00	25,269.65
Accounts payable	28.45	36,722.51	.....	12,726.08	2,199.51
Bank overdraft	.....	.....	.....	771.70	.....
Other liabilities	6.00	1,552.00	.....	.....	.....
Total liabilities	4,534.45	119,161.95	14,601.45	425,497.78	27,469.16
RESERVES					
For equity in H.E.P.C. systems	2,060.43	17,576.12	2,609.91	151,555.64	21,701.26
For depreciation	766.73	17,233.01	1,295.05	123,947.78	22,583.58
Other reserves	.....	.....	.....	716.00	600.00
Total reserves	2,827.16	34,809.13	3,904.96	276,219.42	44,884.84
SURPLUS					
Debentures paid	5,000.00	22,112.56	3,938.82	43,800.00	20,962.35
Local sinking fund	.....	.....	.....	114,024.57	.....
Additional operating surplus	6,498.23	34,127.73	7,458.96	103,597.23	45,587.57
Total surplus	11,498.23	56,240.29	11,397.78	261,421.80	66,549.92
Total liabilities, reserves and surplus	18,859.84	210,211.37	29,904.19	963,139.00	138,903.92
Percentage of net debt to total assets	26.9	61.8	53.4	44.6	23.4

"A"—Continued

Hydro Municipalities as at December 31, 1927

Sutton 854	Tavistock 1,003	Tecumseh 1,786	Thamesford P.V.	Thamesville 822	Thedford 480	Thorndale P.V.	Thorold 5,328
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
.....	234.02	.....	.....	447.98	.....	.....	.....
17,562.53	10,369.39	28,118.37	7,179.00	7,488.82	7,429.61	3,160.38	28,459.65
3,402.30	3,593.47	5,922.74	2,436.71	3,485.49	1,363.70	1,583.98	10,153.66
4,105.83	4,122.61	8,535.08	1,902.53	3,426.66	1,851.28	1,292.91	17,378.79
1,210.72	878.59	.....	320.46	1,133.37	861.40	112.29	2,262.18
.....	.....	280.75	.....	.....	.....	.....	.....
1,464.39	600.54	1,262.48	214.02	637.77	1,530.81	310.45	5,812.37
.....	.....	.....	.....	.....	.....	.....	17,720.54
675.00	.....	.....	.....	4,445.68	433.78	.....	.....
28,420.77	19,798.62	44,119.42	12,052.72	21,065.77	13,470.58	6,460.01	81,787.19
776.20	1,359.27	.....	34.78	.....	.....	292.48	5,655.53
.....	7,115.77	.....	6,000.00	10,000.00	4,000.00	.....	.....
485.67	2,133.75	2,288.06	606.04	2,567.42	619.66	538.25	19,055.08
.....	.....	.....	.....	.....	.....	.....	97.66
.....	.....	.....	.....	.....	.....	.....	.....
2,025.51	10,350.30	3,610.51	4,621.06	4,092.89	1,888.00	2,702.46	13,518.26
.....	.....	.....	.....	.....	.....	.....	.....
31,708.15	40,757.71	50,017.99	23,314.60	37,726.08	19,978.24	9,993.20	120,113.72
.....	.....	.....	.....	.....	.....	.....	.....
31,708.15	40,757.71	50,017.99	23,314.60	37,726.08	19,978.24	9,993.20	120,113.72
22,388.54	4,717.01	21,571.95	2,752.27	7,173.31	13,371.26	1,895.10	2,861.62
421.69	65.00	7,451.81	.....	.....	153.33	.....	2,646.16
.....	.....	.....	.....	184.42	36.81	.....	.....
.....	.....	280.75	.....	.....	.....	.....	1,357.50
22,810.23	4,782.01	29,304.51	2,752.27	7,357.73	13,561.40	1,895.10	6,865.28
2,025.51	10,350.30	3,610.51	4,621.06	4,092.89	1,888.00	2,702.46	13,518.26
1,852.67	3,718.71	3,988.87	2,975.20	4,554.86	1,172.33	1,422.99	21,565.36
.....	.....	.....	.....	.....	.....	.....	.....
3,878.18	14,069.01	7,599.38	7,596.26	8,647.75	3,060.33	4,125.45	35,083.62
3,611.46	1,282.99	4,428.05	2,605.76	4,014.49	3,128.74	1,191.38	2,138.38
.....	.....	.....	.....	.....	.....	.....	.....
1,408.28	20,623.70	8,686.05	10,360.31	17,706.11	227.77	2,781.27	76,026.44
5,019.74	21,906.69	13,114.10	12,966.07	21,720.60	3,356.51	3,972.65	78,164.82
31,708.15	40,757.71	50,017.99	23,314.60	37,726.08	19,978.24	9,993.20	120,113.72
76.8	15.7	63.1	14.7	21.8	74.9	25.9	6.4

STATEMENT

Balance Sheets of Electrical Departments of

NIAGARA SYSTEM—Continued

Municipality	Tilbury	Tillsonburg	Toronto	Toronto Twp.	Trafalgar Twp.
Population	1,987	3,119	549,429	7,973	3,898
ASSETS	$ c.	$ c.	$ c.	$ c.	$ c.
Lands and buildings	969.46	2,224.27	2,675,572.92	6,188.43	.....
Substation equipment	.....	13,937.52	9,969,895.64	.....	.....
Distribution system, overhead	9,561.30	33,924.57	4,735,268.79	136,302.05	19,502.18
Distribution system, underground	.....	.....	2,370,044.08	.....	.....
Line transformers	6,843.01	11,953.26	2,128,617.53	26,955.88	6,428.52
Meters	5,742.44	13,149.61	2,112,095.43	21,710.88	3,418.86
Street lighting equipment, regular	965.88	3,039.13	426,552.99	2,738.37	.....
Street lighting equip., ornamental	.....	510.67	.....	.....	.....
Misc. construction expense	1,280.11	1,202.38	2,038,155.80	2,115.37	1,205.03
Steam or hydraulic plant	.....	.....	.....	.....	.....
Old plant	3,049.47	.....	5,928,185.56	619.65	.....
Total plant	28,411.67	79,941.41	32,384,388.74	196,630.63	30,554.59
Bank and cash balance	298.94	1,704.78	1,866,931.92	902.25	1,106.44
Securities and investments	18,000.00	25,000.00	.....	.....	.....
Accounts receivable	743.84	5,418.63	1,457,928.27	3,284.50	523.76
Inventories	.....	2,858.27	739,111.33	.....	.....
Sinking fund on local debentures	.....	.....	3,911,957.40	.....	.....
Equity in Hydro systems	10,303.91	23,399.52	4,229,055.60	16,758.96	.....
Other assets	.....	.....	.....	.....	.....
Total assets	57,758.36	138,322.61	44,589,373.26	217,576.34	32,184.79
Deficit	.....	.....	.....	.....	.....
Total	57,758.36	138,322.61	44,589,373.26	217,576.34	32,184.79
LIABILITIES					
Debenture balance	9,804.35	17,412.24	25,974,416.36	60,792.10	17,509.32
Accounts payable	.....	2,396.43	1,360,744.34	3,933.17	.....
Bank overdraft	.....	.....	.....	.....	.....
Other liabilities	.....	1,406.00	.....	999.38	.....
Total liabilities	9,804.35	21,214.67	27,335,160.70	65,724.65	17,509.32
RESERVES					
For equity in H.E.P.C. systems	10,303.91	23,399.52	4,229,055.60	16,758.96	.....
For depreciation	5,991.14	20,341.29	4,819,799.74	45,540.01	6,250.02
Other reserves	.....	.....	772,939.27	.....	.....
Total reserves	16,295.05	43,740.81	9,821,794.61	62,298.97	6,250.02
SURPLUS					
Debentures paid	4,195.65	18,587.76	2,356,583.64	18,207.90	1,917.09
Local sinking fund	.....	.....	3,911,957.40	.....	.....
Additional operating surplus	27,463.31	54,779.37	1,163,876.91	71,344.82	6,508.36
Total surplus	31,658.96	73,367.13	7,432,417.95	89,552.72	8,425.45
Total liabilities, reserves and surplus	57,758.36	138,322.61	44,589,373.26	217,576.34	32,184.79
Percentage of net debt to total assets	20.6	18.4	64.2	32.7	54.4

"A"—Continued

Hydro Municipalities as at December 31, 1927

Walkerville 9,071	Wallaceburg 4,074	Wardsville 201	Waterdown 849	Waterford 1,061	Waterloo 6,789	Watford 1,012	Welland 9,233
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
125,686.47	32,990.37	.....	200.00	.....	14,221.41	.....	28,281.34
82,806.06	9,401.87	.....	.....	.....	54,495.35	.....	50,259.55
103,642.74	45,956.62	4,607.06	12,453.97	14,129.18	67,935.75	14,831.61	117,819.89
.....	.....	.....	.....	.....	.....	.....	.....
63,484.85	29,688.77	635.09	2,763.73	5,430.47	27,997.15	4,168.48	45,177.18
56,592.69	17,223.77	821.99	4,444.79	5,028.89	29,044.04	4,544.96	45,784.95
.....	2,913.78	519.36	583.81	2,321.12	7,082.76	633.96	4,333.24
104,041.52	.....	.....	.....	.....	5,836.73	.....	.....
32,588.14	9,680.13	488.73	112.34	442.53	5,449.03	1,390.95	10,405.08
.....	.....	.....	.....	.....	2,333.64	.....	.....
18,335.05	20,941.07	193.94	.....	.....	24,527.03	657.44	52,754.89
587,177.52	168,796.38	7,266.17	20,558.64	27,352.19	238,922.89	26,227.40	354,816.12
993.90	7,335.40	.....	311.33	2,446.84	4,630.61	976.59	1,540.50
.....	.....	1,500.00	3,500.00	6,000.00	.....	2,000.00	4,192.85
71,453.61	18,898.05	1,061.68	4,307.96	227.29	13,355.55	1,364.66	116,477.20
118,568.43	4,399.12	.....	56.04	12.60	3,147.22	166.66	2,816.99
.....	.....	.....	.....	.....	5,184.00	.....	56,209.37
153,201.43	42,390.67	619.86	6,829.30	7,080.01	65,331.07	4,451.08	71,509.79
.....	.....	.....	.....	.....	.....	.....	.....
931,394.89	241,819.62	10,447.71	35,563.27	43,118.93	330,571.34	35,186.39	607,562.82
.....	.....	.....	.....	.....	.....	.....	10,962.77
931,394.89	241,819.62	10,447.71	35,563.27	43,118.93	330,571.34	35,186.39	618,525.59
218,296.35	58,942.80	6,045.27	2,256.13	.....	76,787.64	5,300.71	261,549.01
16,023.23	.....	472.77	.....	954.80	6,445.32	5.50	38,720.25
.....	.....	295.78	.....	.....	.....	.....	.....
115,377.02	708.88	.....	.....	.....	.....	.....	4,325.00
349,696.60	59,651.68	6,813.82	2,256.13	954.80	83,232.96	5,306.21	304,594.26
153,201.43	42,390.67	619.86	6,829.30	7,080.01	65,331.07	4,451.08	71,509.79
91,602.16	24,077.92	822.00	6,158.44	5,553.92	66,151.12	2,163.70	89,572.71
.....	.....	.....	.....	.....	.....	.....	83,188.4
244,803.59	66,468.59	1,441.86	12,987.74	12,633.93	131,482.19	6,614.78	244,270.9/
80,962.65	12,593.78	1,517.13	5,743.87	7,745.53	29,212.36	4,412.50	13,450.99
.....	.....	.....	.....	.....	5,184.00	.....	56,209.37
255,932.05	103,105.57	674.90	14,575.53	21,784.67	81,459.83	18,852.90	.....
336,894.70	115,699.35	2,192.03	20,319.40	29,530.20	115,856.19	23,265.40	69,660.36
931,394.89	241,819.62	10,447.71	35,563.27	43,118.93	330,571.34	35,186.39	618,525.59
44.9	29.9	69.3	7.8	2.6	30.0	17.2	51.7

STATEMENT

Balance Sheets of Electrical Departments of

NIAGARA
SYSTEM—Continued

Municipality	Wellesley P.V.	West Lorne	Weston	Wheatley	Windsor
Population		840	4,002	682	56,433
ASSETS	$ c.	$ c.	$ c.	$ c.	$ c.
Lands and buildings	.....	.....	7,687.81	.....	243,981.56
Substation equipment	.....	.....	31,787.27	.....	544,441.32
Distribution system, overhead	5,272.64	11,047.65	43,377.80	10,216.11	643,102.92
Distribution system, underground	.....	.....	.....	.....	.....
Line transformers	2,153.50	4,738.99	26,934.67	2,630.86	285,578.88
Meters	2,081.75	2,893.73	16,502.57	2,735.74	289,669.10
Street lighting equipment, regular	545.11	567.97	7,784.25	696.11	40,046.46
Street lighting equip., ornamental	.....	.....	20,729.13	.....	475,526.48
Misc. construction expense	102.05	347.14	7,505.80	618.33	103,778.82
Steam or hydraulic plant	.....	.....	.....	.....	.....
Old plant	.....	1,250.00	.....	2,569.50	144,854.07
Total plant	10,155.05	20,845.48	162,309.30	19,466.65	2,770,979.61
Bank and cash balance	936.36	.....	7,668.42	718.88	275.00
Securities and investments	.....	1,848.42	.....	.....	.....
Accounts receivable	301.66	163.13	7,632.17	2,574.41	241,825.08
Inventories	.....	.....	428.36	.....	115,083.19
Sinking fund on local debentures	.....	.....	.....	.....	96,376.29
Equity in Hydro systems	5,100.39	8,545.16	57,866.97	1,805.26	430,652.61
Other assets	.....	.....	.....	.....	2,418.74
Total assets	16,493.46	31,402.19	235,905.22	24,565.20	3,657,610.52
Deficit	.....	.....	.....	.....	.....
Total	16,493.46	31,402.19	235,905.22	24,565.20	3,657,610.52
LIABILITIES					
Debenture balance	4,447.55	6,485.09	54,351.74	11,381.07	1,451,369.10
Accounts payable	.....	288.84	998.01	.....	145,878.08
Bank overdraft	.....	957.08	.....	.....	37,700.93
Other liabilities	.....	.....	.....	.....	507,571.22
Total liabilities	4,447.55	7,731.01	55,349.75	11,381.07	2,142,519.33
RESERVES					
For equity in H.E.P.C. systems	5,100.39	8,545.16	57,866.97	1,805.26	430,652.61
For depreciation	924.00	3,193.12	27,416.84	943.00	200,356.13
Other reserves	.....	.....	.....	.....	.....
Total reserves	6,024.39	11,738.28	85,283.81	2,748.26	631,008.74
SURPLUS					
Debentures paid	3,052.45	1,514.91	15,680.70	1,618.93	238,630.93
Local sinking fund	.....	.....	.....	.....	96,376.29
Additional operating surplus	2,969.07	10,417.99	79,590.96	8,816.94	549,075.23
Total surplus	6,021.52	11,932.90	95,271.66	10,435.87	884,082.45
otalliabilities, reserves and surplus	16,493.46	31,402.19	235,905.22	24,565.20	3,657,610.52
Percentage of net debt to total assets	39.0	33.8	31.0	50.0	65.3

"A"—Continued

Hydro Municipalities as at December 31, 1928

Woodbridge 749	Woodstock 10,140	Wyoming 452	York Twp. 46,564	E. York Twp. 21,434	N. York Twp. 8,800	Zurich P.V.	NIAGARA SYSTEM SUMMARY
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
.....	29,075.01	.....	.....	15,848.66	5,145.30	.....	5,424,048.24
.....	58,937.22	.....	.....	8,382.00	17.15	.....	13,489,994.52
11,551.85	86,051.06	6,803.29	555,068.76	206,195.74	184,372.82	6,610.22	13,049,535.96
.....	.....	.....	.....	2,373.19	.....	.....	2,969,672.78
4,324.35	46,452.53	820.75	.....	40,888.92	28,212.96	1,598.15	5,176,324.70
3,541.49	46,749.15	1,898.03	.....	96,702.46	21,147.13	1,890.16	5,269,325.97
423.26	10,699.09	283.92	35,910.59	12,865.94	.....	461.80	1,104,424.47
.....	.....	.....	.....	803.14	.....	.....	1,091,859.07
607.82	16,906.49	805.20	19,070.96	16,565.53	5,765.53	240.77	3,001,666.49
.....	.....	.....	.....	.....	.....	.....	21,554.18
.....	13,268.95	.....	.....	.....	.....	150.00	6,709,959.67
20,448.77	308,139.50	10,611.19	610,050.31	400,625.58	244,660.89	10,951.10	57,308,366.05
332.52	13,108.34	256.50	105,977.13	23,674.41	2,290.42	546.44	2,661,414.93
4,000.00	27,000.00	.....	.....	.....	.....	3,000.00	588,436.91
555.28	17,118.78	680.88	34,478.78	12,057.68	13,581.92	1,252.79	3,242,540.98
10.48	2,039.76	.....	.....	2,837.38	208.16	.....	1,298,239.33
.....	34,245.75	.....	.....	.....	.....	.....	5,327,922.71
7,714.46	90,824.29	2,002.31	.....	24,120.32	7,674.98	3,427.80	9,553,099.07
.....	.....	.....	.....	.....	2,038.49	.....	22,230.66
33,061.51	492,476.42	13,550.88	750,506.22	463,315.37	270,454.86	19,178.13	80,002,250.64
.....	.....	794.21	.....	.....	.....	.....	16,502.50
33,061.51	492,476.42	14,345.09	750,506.22	463,315.37	270,454.86	19,178.13	80,018,753.14
6,577.18	83,510.10	5,543.44	530,803.78	336,353.89	153,123.79	4,663.24	38,688,059.19
995.72	.....	.....	438.95	10,828.50	58,767.46	.....	2,640,452.29
.....	.....	.....	.....	.....	.....	.....	237,599.19
.....	3,465.91	.....	394.15	11,171.92	3,611.82	.....	1,147,039.36
7,572.90	86,976.01	5,543.44	531,636.88	358,359.31	215,503.07	4,663.24	42,713,150.03
7,714.46	90,824.29	2,002.31	.....	24,120.32	7,674.98	3,427.80	9,553,099.07
5,410.43	77,254.46	2,642.78	65,856.69	16,540.01	15,535.76	2,294.42	8,741,138.22
.....	5,706.65	.....	.....	.....	.....	.....	929,993.48
13,124.89	173,785.40	4,645.09	65,856.69	40,660.33	23,210.74	5,722.22	19,224,230.77
1,922.79	43,875.53	4,156.56	69,196.22	20,708.89	9,898.08	928.37	5,328,380.85
.....	34,245.75	.....	.....	.....	.....	.....	5,327,922.71
10,440.93	153,593.73	.....	83,816.43	43,586.84	21,842.97	7,864.30	7,425,068.78
12,363.72	231,715.01	4,156.56	153,012.65	64,295.73	31,741.05	8,792.67	18,081,372.34
33,061.51	492,476.42	14,345.09	750,506.22	463,315.37	270,454.86	19,178.13	80,018,753.14
29.8	14.3	48.0	70.8	81.5	82.0	29.6	57.4

STATEMENT

Balance Sheets of Electrical Departments of

GEORGIAN BAY SYSTEM

Municipality	Alliston	Arthur	Barrie	Beaverton	Beeton
Population	1,280	1,102	7,339	978	561
ASSETS	$ c.	$ c.	$ c.	$ c.	$ c.
Lands and buildings	.....	.....	14,198.21	299.50	.....
Substation equipment	675.73	.....	5,615.98	.....	428.50
Distribution system, overhead	21,866.58	16,493.36	40,606.75	18,604.98	11,313.65
Distribution system, underground	.....	.....	63,464.23	.....	.....
Line transformers	5,224.26	3,864.08	22,808.91	5,559.60	1,990.34
Meters	5,534.85	3,043.40	33,422.50	5,160.07	1,517.84
Street lighting equipment, regular	1,428.88	745.21	5,537.37	872.79	1,138.14
Street lighting equip., ornamental	.....	.....	6,516.82	.....	.....
Misc. construction expense	2,557.52	284.18	700.00	2,303.56	1,389.69
Steam or hydraulic plant	.....	.....	.....	.....	.....
Old plant	8,146.49	1,086.62	41,358.61	3,772.42	.....
Total plant	45,434.31	25,516.85	234,229.38	36,572.92	17,778.16
Bank and cash balance	.....	211.14	.....	1,970.24	.....
Securities and investments	.....	.....	7,003.22	4,000.00	.....
Accounts receivable	2,223.20	14.95	10,046.38	1,963.52	178.67
Inventories	.....	.....	1,189.85	133.24	6.69
Sinking fund on local debentures	.....	.....	.....	.....	.....
Equity in Hydro systems	3,832.48	4,826.84	28,011.15	6,205.66	3,252.07
Other assets	21.33	.....	.....	.....	.....
Total assets	51,511.32	30,569.78	280,479.98	50,845.58	21,215.59
Deficit	3,099.78	9,413.95	.....	.....	5,092.95
Total	54,611.10	39,983.73	280,479.98	50,845.58	26,308.54
LIABILITIES					
Debenture balance	33,175.06	21,408.25	18,502.58	9,850.13	12,510.52
Accounts payable	.....	2,416.44	4,534.01	298.05	4,242.93
Bank overdraft	2,010.49	.....	7,463.73	.....	140.09
Other liabilities	.....	.....	.....	15.00	.....
Total liabilities	35,185.55	23,824.69	30,500.32	10,163.18	16,893.54
RESERVES					
For equity in H.E.P.C. systems	3,832.48	4,826.84	28,011.15	6,205.66	3,252.07
For depreciation	8,768.13	7,740.45	40,451.58	6,572.29	3,673.45
Other reserves	.....	.....	700.00	.....	.....
Total reserves	12,600.61	12,567.29	69,162.73	12,777.95	6,925.52
SURPLUS					
Debentures paid	6,824.94	3,591.75	68,497.42	5,149.87	2,489.48
Local sinking fund	.....	.....	.....	.....	.....
Additional operating surplus	.....	.....	112,319.51	22,754.58	.....
Total surplus	6,824.94	3,591.75	180,816.93	27,904.45	2,489.48
Total liabilities, reserves and surplus	54,611.10	39,983.73	280,479.98	50,845.58	26,308.54
Percentage of net debt to total assets	73.7	92.5	12.0	22.7	94.0

"A"—Continued

Hydro Municipalities as at December 31, 1927

Bradford 991	Brechin P.V.	Canning-ton 880	Chats-worth 274	Chesley 1,746	Coldwater 620	Colling-wood 6,002	Cooks-town P.V.
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
.....	.....	.....	221.00	.....	275.00	14,594.04	60.00
388.50	.....	.....	.....	595.98	.....	11,203.24	392.95
17,503.95	1,679.67	8,969.51	4,157.35	18,497.10	7,379.70	42,408.40	8,751.13
.....	.....	.....	.....	.....	.....	.....	.....
2,295.88	1,031.71	2,553.75	919.44	4,761.82	2,628.26	13,109.42	1,811.45
2,983.03	502.57	3,518.10	1,020.55	5,948.91	2,472.02	20,031.64	1,489.24
544.95	168.69	590.55	500.43	1,086.79	399.16	2,813.56	514.21
.....	.....	.....	.....	.....	145.03	.....	.....
1,691.36	546.92	584.33	385.90	3,346.86	.....	8,113.40	1,499.15
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	3,609.37	.....	5,503.60	.....	473.20	.....
25,407.67	3,929.56	19,825.61	7,204.67	39,741.06	13,299.17	112,746.90	14,518.13
.....	829.08	3,289.01	78.70	1,423.14	567.98	7,058.46	1,623.47
.....	.....	2,326.62	.....	10,000.00	6,000.00	30,000.00	.....
1,054.07	1,806.39	883.10	870.33	2,106.02	1,601.71	7,999.26	414.01
.....	22.44	317.66	.....	169.86	.....	666.23	.....
.....	.....	.....	1,853.84	.....	.....	.....	.....
3,531.51	2,689.43	4,723.59	978.30	7,373.85	2,641.34	40,799.97	988.24
.....	.....	.....	.....	.....	.....	.....	.....
29,993.25	9,276.90	31,365.59	10,985.84	60,813.93	24,110.20	199,270.82	17,543.85
4,627.78	491.59	.....	.....	.....	.....	.....	862.15
34,621.03	9,768.49	31,365.59	10,985.84	60,813.93	24,110.20	199,270.82	18,406.00
16,529.48	2,672.76	11,163.31	5,023.24	15,188.64	5,038.89	10,820.18	10,304.01
4,475.32	2,782.08	111.57	.....	.....	51.65	3,886.66	588.98
2,375.42	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	1,329.86	.....
23,380.22	5,454.84	11,274.88	5,023.24	15,188.64	5,090.54	16,036.70	10,892.99
3,531.51	2,689.43	4,723.59	978.30	7,373.85	2,641.34	40,799.97	988.24
5,038.78	1,086.06	4,773.03	1,687.15	9,503.43	5,047.50	32,358.69	3,328.78
.....	.....	.....	.....	.....	.....	.....	.....
8,570.29	3,775.49	9,496.62	2,665.45	16,877.28	7,688.84	73,158.66	4,317.02
2,670.52	538.16	3,836.69	376.76	12,311.36	1,961.11	31,784.41	3,195.99
.....	.....	.....	1,853.84	.....	.....	.....	.....
.....	.....	6,757.40	1,066.55	16,436.65	9,369.71	78,291.05	.....
2,670.52	538.16	10,594.09	3,297.15	28,748.01	11,330.82	110,075.46	3,195.99
34,621.03	9,768.49	31,365.59	10,985.84	60,813.93	24,110.20	199,270.82	18,406.00
88.3	82.8	42.3	38.8	28.4	16.1	10.1	65.7

STATEMENT

Balance Sheets of Electrical Departments of

GEORGIAN BAY SYSTEM—Continued

Municipality	Creemore	Dundalk	Durham	Elmvale P.V.	Elmwood P.V.
Population	652	710	1,658		
ASSETS	$ c.	$ c.	$ c.	$ c.	$ c.
Lands and buildings				106.25	
Substation equipment			584.88		
Distribution system, overhead	5,749.10	6,540.03	17,799.73	7,483.33	4,780.39
Distribution system, underground					
Line transformers	1,708.72	2,160.58	5,935.75	3,020.54	803.88
Meters	2,450.06	2,227.69	4,505.91	2,623.70	777.56
Street lighting equipment, regular	272.07	761.95	1,210.77	388.77	302.28
Street lighting equip., ornamental					
Misc. construction expense	185.41	323.99	1,213.57	510.13	1,093.62
Steam or hydraulic plant					
Old plant	2,651.15	380.94	1,506.51		
Total plant	13,016.51	12,395.18	32,757.12	14,132.72	7,757.73
Bank and cash balance	396.70	808.25	1,124.19		622.86
Securities and investments	5,000.00	7,000.00	18,000.00	5,000.00	
Accounts receivable	1,574.94	1,149.04	1,339.36	243.55	245.99
Inventories	107.71	69.77	114.24		
Sinking fund on local debentures					245.28
Equity in Hydro systems	2,963.07	2,609.37	7,505.37	4,537.26	668.40
Other assets					
Total assets	23,058.93	24,031.61	60,840.28	23,913.53	9,540.26
Deficit					131.51
Total	23,058.93	24,031.61	60,840.28	23,913.53	9,671.77
LIABILITIES					
Debenture balance	3,163.66	2,652.06	13,675.37	4,726.47	4,838.36
Accounts payable		533.11		506.03	
Bank overdraft				482.04	
Other liabilities					
Total liabilities	3,163.66	3,185.17	13,675.37	5,714.54	4,838.36
RESERVES					
For equity in H.E.P.C. systems	2,963.07	2,609.37	7,505.37	4,537.26	668.40
For depreciation	3,071.10	3,091.12	7,176.88	4,707.07	1,558.09
Other reserves					
Total reserves	6,034.17	5,700.49	14,682.25	9,244.33	2,226.49
SURPLUS					
Debentures paid	3,336.34	3,684.84	12,124.63	2,273.53	2,361.64
Local sinking fund					245.28
Additional operating surplus	10,524.76	11,461.11	20,358.03	6,681.13	
Total surplus	13,861.10	15,145.95	32,482.66	8,954.66	2,606.92
Total liabilities, reserves and surplus	23,058.93	24,031.61	60,840.28	23,913.53	9,671.77
Percentage of net debt to total assets	15.7	14.8	25.6	29.4	53.2

"A"—Continued

Hydro Municipalities as at December 31, 1927

Flesherton 412	Grand Valley 655	Graven-hurst 1,768	Hanover 2,834	Holstein P.V.	Huntsville 2,760	Kincardine 2,047	Kirkfield P.V.
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
.....	36.50	2,827.29	3,001.32	.....	353.52	4,594.68	.....
.....	.....	6,372.35	9,271.19	.....	647.30	2,794.20	.....
4,944.58	9,594.60	17,838.78	47,043.43	2,067.53	12,442.40	35,973.18	5,041.33
.....	.....	.....	.....	.....	.....	.....	.....
497.18	1,374.97	3,165.93	15,229.18	525.22	4,588.35	6,497.41	428.20
1,256.60	2,114.00	6,490.87	13,369.55	452.12	7,053.18	7,449.21	463.15
399.16	468.72	695.45	2,326.30	168.69	2,240.20	3,791.43	379.00
.....	.....	.....	.....	.....	.....	.....	.....
887.26	205.70	1,633.15	6,999.52	205.93	284.92	5,521.78	301.53
.....	.....	.....	.....	.....	.....	.....	.....
.....	919.85	27,081.29	2,370.91	.....	5,436.20	.....	.....
7,984.78	14,714.34	66,105.11	99,611.40	3,419.49	33,046.07	66,621.89	6,613.21
1,012.44	4,849.85	7,589.92	4,025.94	54.08	4,959.61	2,001.69	879.69
.....	2,982.36	10,800.00	26,716.30	.....	.....	.....	.....
1,421.00	51.33	3,146.48	3,069.65	318.61	4,565.79	1,330.11	170.49
.....	.....	1,868.29	.....	54.81	1,997.11	850.25	.....
.....	.....	4,778.64	.....	.....	.....	.....	.....
1,474.70	2,676.90	3,937.35	21,233.67	867.73	12,881.24	4,791.51	707.91
.....	.....	.....	.....	.....	.....	.....	.....
11,892.92	25,274.78	98,225.79	154,656.96	4,714.72	57,449.82	75,595.45	8,371.30
.....	.....	.....	.....	4,815.08	.....	2,545.22	686.37
11,892.92	25,274.78	98,225.79	154,656.96	9,529.80	57,449.82	78,140.67	9,057.67
5,106.18	6,523.02	25,336.64	61,502.71	1,352.28	9,777.35	47,671.47	4,630.98
60.83	253.95	272.40	.....	5,246.83	.....	2,459.88	1,376.57
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....
5,167.01	6,776.97	25,609.04	61,502.71	6,599.11	9,777.35	50,131.35	6,007.55
1,474.70	2,676.90	3,937.35	21,233.67	867.73	12,881.24	4,791.51	707.91
2,324.89	4,066.65	11,577.05	20,952.77	653.19	7,205.03	6,689.28	973.19
.....	.....	.....	.....	.....	.....	.....	.....
3,799.59	6,743.55	15,514.40	42,186.44	1,520.92	20,086.27	11,480.79	1,681.10
1,593.82	4,476.98	38,631.80	25,997.29	1,409.77	11,356.19	16,528.53	1,369.02
.....	.....	4,778.64	.....	.....	.....	.....	.....
1,332.50	7,277.28	13,691.91	24,970.52	.....	16,230.01	.....	.....
2,926.32	11,754.26	57,102.35	50,967.81	1,409.77	27,586.20	16,528.53	1,369.02
11,892.92	25,274.78	98,225.79	154,656.96	9,529.80	57,449.82	78,140.67	9,057.67
49.5	29.9	23.2	46.0	171.5	21.9	70.8	78.3

STATEMENT

Balance Sheets of Electrical Departments of

GEORGIAN BAY SYSTEM—Continued

Municipality	Lucknow	Markdale	Meaford	Midland	Mount Forest
Population	1,041	879	2,706	8,085	1,799
ASSETS	$ c.	$ c.	$ c.	$ c.	$ c.
Lands and buildings	.....	.....	1,102.93	20,036.05	3,725.00
Substation equipment	.....	780.80	2,484.99	73,384.79	686.75
Distribution system, overhead	14,975.07	8,470.37	26,728.46	88,498.44	19,846.27
Distribution system, underground	.....	.....	.....	.....	.....
Line transformers	2,709.92	2,694.21	6,398.19	18,867.92	4,647.32
Meters	3,745.17	2,368.05	6,339.92	32,427.38	5,615.52
Street lighting equipment, regular	1,040.95	1,064.92	2,487.34	6,185.40	2,267.80
Street lighting equip., ornamental	.....	.....	.....	11,904.53	.....
Misc. construction expense	2,217.76	587.89	2,258.63	8,871.78	2,048.28
Steam or hydraulic plant	.....	.....	.....	.....	.....
Old plant	.....	2,080.65	3,095.23	14,315.62	3,958.97
Total plant	24,688.87	18,046.89	50,895.69	274,491.91	42,795.91
Bank and cash balance	2,492.14	792.04	631.31	18,445.56	4,132.78
Securities and investments	2,000.00	2,500.00	16,229.28	.....	4,000.00
Accounts receivable	1,261.69	608.13	4,721.00	17,816.85	4,424.32
Inventories	.....	280.95	.....	5,741.38	91.08
Sinking fund on local debentures	.....	.....	.....	.....	.....
Equity in Hydro systems	2,323.01	1,818.82	2,997.30	54,763.99	6,920.92
Other assets	.....	.....	340.09	.....	.....
Total assets	32,765.71	24,046.83	75,814.67	371,259.69	62,365.01
Deficit	.....	.....	.....	.....	.....
Total	32,765.71	24,046.83	75,814.67	371,259.69	62,365.01
LIABILITIES					
Debenture balance	15,849.46	7,079.98	43,860.20	60,698.89	17,600.23
Accounts payable	971.00	.....	.....	20,940.90	1,335.20
Bank overdraft	.....	.....	.....	.....	.....
Other liabilities	.....	20.00	331.00	210.00	.....
Total liabilities	16,820.46	7,099.98	44,191.20	81,849.79	18,935.43
RESERVES					
For equity in H.E.P.C. systems	2,323.01	1,818.82	2,997.30	54,763.99	6,920.92
For depreciation	2,419.71	4,250.81	3,458.25	61,497.37	9,957.97
Other reserves	.....	.....	.....	.....	.....
Total reserves	4,742.72	6,069.63	6,455.55	116,261.36	16,878.89
SURPLUS					
Debentures paid	3,873.90	1,920.02	5,500.00	51,371.10	13,358.37
Local sinking fund	.....	.....	.....	.....	.....
Additional operating surplus	7,328.63	8,957.20	19,667.92	121,777.44	13,192.32
Total surplus	11,202.53	10,877.22	25,167.92	173,148.54	26,550.69
Total liabilities, reserves and surplus	32,765.71	24,046.83	75,814.67	371,259.69	62,365.01
Percentage of net debt to total assets	55.2	31.9	60.6	25.8	34.1

"A"—Continued

Hydro Municipalities as at December 31, 1927

Neustadt 457	Orange-ville 2,668	Owen Sound 12,339	Paisley 750	Penetang-uishene 3,888	Port McNicoll 650	Port Perry 1,150	Price-ville P.V.	Ripley 427
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
.....	2,585.07	28,953.74	.....	2,151.00	202.60	.....	68.00	.....
.....	1,169.00	11,999.17	.....	4,040.66	.....	2,564.65	.....	.....
9,837.34	25,512.19	91,340.58	10,401.25	38,249.05	6,991.61	16,736.81	4,625.00	8,852.87
.....	.....	.....	.....	.....	.....	.....	.....	.....
4,243.29	4,672.09	33,571.73	1,330.99	13,805.47	875.36	3,515.86	549.70	2,819.34
1,912.95	7,456.66	50,399.18	2,417.66	12,443.20	1,919.18	3,110.32	337.65	732.36
496.41	1,250.67	12,180.91	1,037.03	2,778.48	203.16	1,030.40	139.88	850.83
.....	.....	11,578.23	.....	.....	.....	.....	.....	.....
1,495.88	3,406.09	1,835.61	668.75	2,155.65	609.42	288.92	833.90	1,164.99
.....	.....	33,667.65	.....	.....	.....	.....	.....	.....
1,097.60	3,204.99	.....	1,745.00	2,124.20	.....	.....	.....	.....
19,083.47	49,256.76	275526.80	17,600.68	77,747.71	10,801.33	27,246.96	6,554.13	14,420.39
28.07	876.62	29,612.95	945.60	6,597.10	492.66	303.27	.....	1,067.31
.....	.....	2,462.56	3,000.00	6,543.41	.....	9,946.66	.....	.....
333.66	2,852.30	8,969.88	1,990.26	4,798.22	422.34	2,658.36	.....	377.87
.....	256.13	7,704.97	.....	909.86	6.96	.....	.....	.....
.....	.....	40,478.95	.....	.....	.....	.....	.....	.....
2,363.19	7,640.05	36,604.78	1,340.41	19,303.99	1,294.62	2,073.36	235.21	1,170.52
.....	.....	6,973.33	.....	.....	.....	.....	.....	.....
21,808.39	60,701.86	408,334.22	24,876.95	115900.29	13,017.91	42,228.61	6,789.34	17,036.09
7,576.23	.....	.....	.....	.....	.....	.....	3,295.54	.....
29,384.62	60,701.86	408,334.22	24,876.95	115900.29	13,017.91	42,228.61	10084.88	17,036.09
11,962.84	20,493.18	50,000.00	14,007.49	25,842.54	4,588.57	18,857.56	5,101.82	12,379.35
6,080.73	2,585.92	12,957.50	.....	.....	.....	2,735.10	2,050.02	8.50
.....	.....	.....	.....	.....	.....	.....	57.65	.....
.....	.....	1,465.63	.....	.....	.....	.....	.....	.....
18,043.57	23,079.10	64,423.13	14,007.49	25,842.54	4,588.57	21,592.66	7,209.49	12,387.85
2,363.19	7,460.05	36,604.78	1,340.41	19,303.99	1,294.62	2,073.36	235.21	1,170.52
3,940.70	11,921.86	39,183.83	1,183.75	23,198.98	2,478.94	2,319.07	742.00	1,539.48
.....	.....	6,973.33	.....	.....	.....	.....	.....	.....
6,303.89	19,381.91	82,761.94	2,524.16	42,502.97	3,773.56	4,392.43	977.21	2,710.00
5,037.16	15,406.82	91,000.00	1,992.51	15,157.46	2,711.43	1,024.10	1,898.18	1,592.59
.....	.....	40,478.95	.....	.....	.....	.....	.....	.....
.....	2,834.03	129,670.20	6,352.79	32,397.32	1,944.35	15,219.42	.....	345.65
5,037.16	18,240.85	261,149.15	8,345.30	47,554.78	4,655.78	16,243.52	1,898.18	1,938.24
29,384.62	60,701.86	408,334.22	24,876.95	115900.29	13,017.91	42,228.61	10084.88	17,036.09
92.7	43.3	7.2	59.5	26.7	39.1	53.7	110.0	78.0

STATEMENT

Balance Sheets of Electrical Departments of

GEORGIAN BAY SYSTEM—Continued

Municipality	Shelburne	Stayner	Sunderland P.V.	Tara	Teeswater
Population	1,031	954		490	850
ASSETS	$ c.	$ c.	$ c.	$ c.	$ c.
Lands and buildings	800.00				
Substation equipment	566.60	200.00			330.31
Distribution system, overhead	13,669.88	10,312.79	3,832.79	10,555.37	14,628.71
Distribution system, underground					
Line transformers	4,014.39	3,793.73	1,454.65	1,734.39	3,010.01
Meters	4,805.62	3,917.01	1,636.07	1,382.56	2,840.61
Street lighting equipment, regular	1,037.70	862.60	271.09	430.59	1,365.62
Street lighting equip., ornamental					
Misc. construction expense	2,277.07	321.33	142.22	1,243.96	1,733.50
Steam or hydraulic plant					
Old plant	739.50	4,132.41	2,030.00		4,976.86
Total plant	27,910.76	23,539.87	9,366.82	15,346.87	28,885.62
Bank and cash balance	3,297.55	169.78	574.06	1,622.20	113.02
Securities and investments	3,000.00	7,000.00			
Accounts receivable	344.96	400.24	394.55	7.27	323.24
Inventories		17.92			
Sinking fund on local debentures					5,225.44
Equity in Hydro systems	4,218.66	4,043.82	3,486.54	1,927.99	2,326.43
Other assets					
Total assets	38,771.93	35,171.63	13,821.97	18,904.33	36,873.75
Deficit				6,624.55	2,529.30
Total	38,771.93	35,171.63	13,821.97	25,528.88	39,403.05
LIABILITIES					
Debenture balance	11,334.53	6,823.84	4,680.20	10,466.47	23,997.40
Accounts payable		106.70	40.00	4,501.91	2,061.30
Bank overdraft					
Other liabilities					6.00
Total liabilities	11,334.53	6,930.54	4,720.20	14,968.38	26,064.70
RESERVES					
For equity in H.E.P.C. systems	4,218.66	4,043.82	3,486.54	1,927.99	2,326.43
For depreciation	6,064.07	5,558.61	2,357.46	3,598.98	1,783.88
Other reserves					
Total reserves	10,282.73	9,602.43	5,844.00	5,526.97	4,110.31
SURPLUS					
Debentures paid	8,585.47	7,176.16	2,119.80	5,033.53	4,002.60
Local sinking fund					5,225.44
Additional operating surplus	8,569.20	11,462.50	1,137.97		
Total surplus	17,154.67	18,638.66	3,257.77	5,033.53	9,228.04
Total liabilities, reserves and surplus	38,771.93	35,171.63	13,821.97	25,528.88	39,403.05
Percentage of net debt to total assets	32.8	22.2	45.6	88.1	71.0

"A"—Continued

Hydro Municipalities as at December 31, 1927

Thornton P.V.	Tottenham 530	Uxbridge 1,484	Victoria Harbor 1,417	Waubaushene P.V.	Wingham 2,424	Woodville 435	GEORGIAN BAY SYSTEM SUMMARY
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
.....	.....	.....	.....	.....	8,508.05	.....	108,699.75
.....	358.50	2,657.65	.....	.....	4,699.84	.....	144,894.51
6,406.51	7,929.89	11,601.10	7,109.68	4,357.17	33,240.80	2,297.71	892,538.25
.....	.....	.....	.....	.....	.....	.....	63,464.23
860.41	1,117.48	2,661.74	1,090.25	1,054.81	11,574.99	1,306.79	248,869.86
683.95	1,619.87	3,230.97	2,134.36	1,424.92	10,269.91	1,520.23	304,569.60
375.90	460.17	1,214.74	334.92	164.14	3,116.13	127.31	72,520.61
.....	.....	.....	.....	.....	.....	.....	30,144.61
300.35	1,265.68	843.50	.....	257.66	4,307.11	251.91	84,157.22
.....	.....	.....	.....	.....	13,200.00	.....	46,867.65
.....	286.45	.....	642.64	.....	12,243.13	2,182.50	163,152.91
8,627.12	13,038.04	22,209.70	11,311.85	7,258.70	101,159.96	7,686.45	2,159,879.20
95.61	1,007.79	315.92	2,291.71	1,542.54	30.00	1,933.79	124,787.82
.....	.....	8,000.00	.....	.....	6,000.00	4,000.00	209,510.41
.....	132.67	1,691.52	688.25	247.66	7,227.96	1,216.40	113,697.55
11.22	.....	.....	.....	.....	3,033.40	.....	25,622.02
.....	.....	.....	.....	.....	.....	.....	52,582.15
663.73	1,953.77	2,226.47	1,647.23	908.36	5,726.52	3,635.39	350,143.99
.....	.....	.....	.....	.....	.....	.....	7,334.75
9,397.68	16,132.27	34,443.61	15,939.04	9,957.26	123,177.84	18,472.03	3,043,557.89
4,972.11	4,922.56	.....	.....	.....	.....	.....	61,686.67
14,369.79	21,054.83	34,443.61	15,939.04	9,957.26	123,177.84	18,472.03	3,105,244.56
5,604.69	9,663.14	16,207.59	3,445.51	1,894.87	56,469.04	4,085.16	826,138.15
4,103.21	3,622.79	.....	.....	143.25	.....	245.90	98,587.22
.....	.....	.....	.....	.....	475.61	.....	13,005.03
.....	.....	.....	.....	.....	.....	.....	3,377.49
9,707.90	13,285.93	16,207.59	3,445.51	2,038.12	56,944.65	4,331.06	941,107.89
663.73	1,953.77	2,226.47	1,647.23	908.36	5,726.52	3,635.39	350,143.99
2,102.85	2,511.17	1,847.94	3,023.40	1,518.60	10,618.07	1,454.70	414,608.08
.....	.....	.....	.....	.....	.....	.....	7,673.33
2,766.58	4,464.94	4,074.41	4,670.63	2,426.96	16,344.59	5,090.09	772,425.40
1,895.31	3,303.96	.....	3,054.49	1,605.13	39,636.46	1,414.84	558,044.23
.....	.....	.....	.....	.....	.....	.....	52,582.15
.....	.....	14,161.61	4,768.41	3,887.05	10,252.14	7,636.04	781,084.89
1,895.31	3,303.96	14,161.61	7,822.90	5,492.18	49,888.60	9,050.88	1,391,711.27
14,369.79	21,054.83	34,443.61	15,939.04	9,957.26	123,177.84	18,472.03	3,105,244.56
111.1	93.7	50.3	24.1	22.5	48.4	29.1	33.6

STATEMENT

Balance Sheets of Electrical Departments of

ST. LAWRENCE SYSTEM

Municipality	Alexandria	Apple Hill P.V.	Brockville	Chesterville	Lancaster
Population	2,280		9,091	1,038	571
ASSETS	$ c.	$ c.	$ c.	$ c.	$ c.
Lands and buildings	202.00	169.06	27,994.53	250.00	.....
Substation equipment	.....	.....	261.80	.....	.....
Distribution system, overhead	27,284.30	2,768.15	68,437.95	6,964.59	6,103.23
Distribution system, underground	.....	.....	.....	.....	.....
Line transformers	8,150.11	1,165.70	25,031.26	2,696.82	962.35
Meters	6,323.77	770.25	33,559.37	3,182.65	1,257.30
Street lighting equipment, regular	2,143.94	398.97	16,788.37	496.35	650.65
Street lighting equip., ornamental	.....	.....	.....	.....	.....
Misc. construction expense	5,542.75	210.33	3,914.95	610.68	1,068.55
Steam or hydraulic plant	.....	.....	53,936.51	.....	.....
Old plant	4,466.89	709.55	2,400.00	.....	.....
Total plant	54,113.76	6,192.01	232,324.74	14,201.09	10,042.08
Bank and cash balance	3,651.05	.....	19,920.06	9,056.52	1,558.95
Securities and investments	.....	.....	110,620.74	4,000.00	.....
Accounts receivable	3,919.25	617.60	31,284.75	2,824.27	99.24
Inventories	.....	.....	2,509.70	876.63	.....
Sinking fund on local debentures	.....	.....	88,489.42	.....	.....
Equity in Hydro systems	6,273.30	576.80	35,903.85	8,491.66	1,324.72
Other assets	.....	.....	411.59	.....	.....
Total assets	67,957.36	7,386.41	521,464.85	39,450.17	13,024.99
Deficit	.....	.....	.....	.....	9,164.50
Total	67,957.36	7,386.41	521,464.85	39,450.17	22,189.49
LIABILITIES					
Debenture balance	33,798.64	4,933.00	152,008.40	3,599.37	7,003.98
Accounts payable	1,693.12	.....	7,327.79	.....	9,818.05
Bank overdraft	.....	167.35	.....	.....	.....
Other liabilities	100.00	.....	10.00	.....	.....
Total liabilities	35,591.76	5,100.35	159,346.19	3,599.37	16,822.03
RESERVES					
For equity in H.E.P.C. systems	6,273.30	576.80	35,903.85	8,491.66	1,324.72
For depreciation	4,882.11	593.62	33,150.00	4,928.34	1,076.30
Other reserves	325.25	.....	.....	.....	.....
Total reserves	11,480.66	1,170.42	69,053.85	13,420.00	2,401.02
SURPLUS					
Debentures paid	14,335.20	1,067.00	74,649.14	2,900.63	2,966.44
Local sinking fund	.....	.....	88,489.42	.....	.....
Additional operating surplus	6,549.74	48.64	129,926.25	19,530.17	.....
Total surplus	20,884.94	1,115.64	293,064.81	22,430.80	2,966.44
Total liabilities, reserves and surplus	67,957.36	7,386.41	521,464.85	39,450.17	22,189.49
Percentage of net debt to total assets	57.7	74.8	17.8	11.6	143.7

"A"—Continued

Hydro Municipalities as at December 31, 1927

Martintown P.V.	Maxville 800	Prescott 2,692	Russell P.V.	Williamsburg P.V.	Winchester 1,120	ST. LAWRENCE SYSTEM SUMMARY
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
126.15	.....	2,761.54	.....	.....	299.85	31,803.13
.....	407.79	.....	.....	.....	.....	669.59
2,553.56	11,024.40	34,794.17	7,422.79	1,613.84	8,444.40	177,411.38
.....	.....	.....	.....	.....	.....	.....
690.33	1,736.95	9,587.44	1,382.48	416.89	1,974.41	53,794.74
625.95	2,175.18	13,420.52	1,365.83	827.62	3,706.28	67,214.72
335.26	1,511.99	1,741.96	482.22	152.11	605.02	25,306.84
.....	.....	.....	.....	.....	.....	.....
653.27	2,427.80	2,030.10	1,191.88	4.00	343.94	17,998.25
.....	.....	.....	.....	.....	.....	53,936.51
.....	.....	12,108.35	.....	.....	1,100.00	20,784.79
4,984.52	19,284.11	76,444.08	11,845.20	3,014.46	16,473.90	448,919.95
269.82	293.35	2,648.65	288.30	289.96	2,123.96	40,100.62
1,000.00	.....	7,000.00	.....	1,000.00	8,000.00	131,620.74
541.10	17.00	5,033.92	1,040.01	789.58	2,615.32	48,782.04
.....	.....	.....	.....	.....	1,539.93	4,926.26
.....	.....	5,065.51	.....	.....	.....	93,554.93
334.97	1,703.18	8,503.41	560.03	847.30	4,366.24	68,885.46
.....	.....	.....	.....	.....	.....	411.59
7,130.41	21,297.64	104,695.57	13,733.54	5,941.30	35,119.35	837,201.59
.....	928.52	.....	.....	.....	.....	10,093.02
7,130.41	22,226.16	104,695.57	13,733.54	5,941.30	35,119.35	847,294.61
4,630.94	12,206.58	12,237.83	9,410.64	1,276.74	8,108.63	249,214.75
.....	2,803.89	.....	1,411.45	130.62	773.70	23,958.62
.....	.....	.....	.....	.....	.....	167.35
.....	.....	.....	.....	.....	.....	110.00
4,630.94	15,010.47	12,237.83	10,822.09	1,407.36	8,882.33	273,450.72
334.97	1,703.18	8,503.41	560.03	847.30	4,366.24	68,885.46
514.60	1,719.09	21,598.05	210.00	1,131.20	4,706.79	74,510.10
.....	.....	.....	.....	.....	.....	325.25
849.57	3,422.27	30,101.46	770.03	1,978.50	9,073.03	143,720.81
1,369.06	3,793.42	11,741.51	589.36	1,473.26	2,541.37	117,426.39
.....	.....	5,065.51	.....	.....	.....	93,554.93
280.84	.....	45,549.26	1,552.06	1,082.18	14,622.62	219,141.76
1,649.90	3,793.42	62,356.28	2,141.42	2,555.44	17,163.99	430,123.08
7,130.41	22,226.16	104,695.57	13,733.54	5,941.30	35,119.35	847,294.61
68.1	76.6	7.8	82.1	27.6	28.8	26.6

STATEMENT

Balance Sheets of Electrical Departments of

RIDEAU SYSTEM

Municipality	Carleton Place	Kempt-ville	Lanark	Perth	Smiths Falls
Population	4,221	1,191	594	3,571	6,933
ASSETS	$ c.	$ c.	$ c.	$ c.	$ c.
Lands and buildings	6,255.32	.....	.....	6,600.50	20,228.85
Substation equipment	2,471.63	.....	.....	3,492.82	4,845.66
Distribution system, overhead	30,606.13	17,046.88	5,242.42	37,091.63	74,233.32
Distribution system, underground	.....	.....	.....	.....	.....
Line transformers	7,336.71	4,010.69	708.96	16,552.16	19,052.21
Meters	13,643.13	4,835.34	1,246.07	18,225.57	26,684.97
Street lighting equipment, regular	1,197.37	1,013.42	642.24	3,863.07	6,237.05
Street lighting equip., ornamental	.....	.....	.....	.....	.....
Misc. construction expense	8,550.54	5,528.08	321.60	5,026.82	7,477.99
Steam or hydraulic plant	.....	.....	.....	22,500.56	38,251.49
Old plant	.....	.....	.....	2,674.25	21,566.48
Total plant	70,060.83	32,434.41	8,161.29	116,027.38	218,578.02
Bank and cash balance	6,329.52	2,647.39	150.54	75.00	7,967.01
Securities and investments	11,000.00	12,000.00	1,982.05	.....	21,000.00
Accounts receivable	5,629.63	3,941.69	485.97	49,644.75	5,543.97
Inventories	944.44	405.94	.....	4,919.08	402.03
Sinking fund on local debentures	.....	.....	.....	.....	.....
Equity in Hydro systems	12,080.73	2,732.13	882.82	9,494.83	15,864.47
Other assets	456.81	.....	.....	690.47	.....
Total assets	106,501.96	54,161.56	11,662.67	180,851.51	269,355.50
Deficit	.....	.....	.....	.....	.....
Total	106,501.96	54,161.56	11,662.67	180,851.51	269,355.50
LIABILITIES					
Debenture balance	56,201.73	22,345.72	5,854.86	95,008.99	133,769.04
Accounts payable	2,905.96	7.10	.....	3,199.12	241.75
Bank overdraft	.....	.....	.....	1,590.95	.....
Other liabilities	427.00	.....	.....	672.50	.....
Total liabilities	59,534.69	22,352.82	5,854.86	100,471.56	134,010.79
RESERVES					
For equity in H.E.P.C. systems	12,080.73	2,732.13	882.82	9,494.83	15,864.47
For depreciation	8,724.98	2,837.85	749.02	20,083.69	41,889.53
Other reserves	.....	.....	.....	.....	.....
Total reserves	20,805.71	5,569.98	1,631.84	29,578.52	57,754.00
SURPLUS					
Debentures paid	9,798.27	2,654.28	1,706.61	13,391.01	63,855.96
Local sinking fund	.....	.....	.....	.....	.....
Additional operating surplus	16,363.29	23,584.48	2,469.36	37,410.42	13,734.75
Total surplus	26,161.56	26,238.76	4,175.97	50,801.43	77,590.71
Total liabilities, reserves and surplus	106,501.96	54,161.56	11,662,.67	180,851.51	269,355.50
Percentage of net debt to total assets	63.0	43.4	54.3	58.6	52.8

"A"—Continued

Hydro Municipalities as at December 31, 1927

	THUNDER BAY SYSTEM				OTTAWA SYSTEM	TRENT SYSTEM
RIDEAU SYSTEM SUMMARY	Fort William 22,339	Nipigon P.V.	Port Arthur 17,388	THUNDER BAY SYSTEM SUMMARY	Ottawa 118,697	Bloomfield 649
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
33,084.67	48,927.62	.....	69,026.52	117,954.14	145,806.00	.....
10,810.11	115,217.26	.....	65,188.55	180,405.81	420,127.99	410.00
164,220.38	55,830.02	9,426.58	374,363.46	439,620.06	548,874.20	7,471.61
.....	.....	.....	.....	.....	146,677.29	.....
47,660.73	12,120.47	936.94	37,747.72	50,805.13	223,589.33	859.96
64,635.08	4,058.73	1,396.66	67,994.78	73,450.17	219,686.73	2,151.00
12,953.15	41.05	383.86	37,428.65	37,853.56	62,713.93	622.90
.....	.....	.....	.....	.....	29,978.05	.....
26,905.03	3,639.21	22.53	28,096.81	31,758.55	34,191.05	1,403.42
60,752.05	.....	.....	348,112.93	348,112.93	.....	.....
24,240.73	417,650.00	.....	.....	417,650.00	.....	.....
445,261.93	657,484.36	12,166.57	1,027,959.42	1,697,610.35	1,831,644.57	12,918.89
17,169.46	15,288.59	477.05	50,431.35	66,196.99	29,694.31	4,614.86
45,982.05	.....	.....	468,737.55	468,737.55	153,000.00	.....
65,246.01	40,255.86	1,167.97	84,266.34	125,690.17	51,645.77	2,218.41
6,671.49	.....	.....	27,299.28	27,299.28	27,038.61	.....
.....	134,818.13	.....	202,442.96	337,261.09	409,670.05	.....
41,054.98	27,766.38	172.69	102,083.09	130,022.16	.....	.....
1,147.28	518.87	.....	.....	518.87	67.10	.....
622,533.20	876,132.19	13,984.28	1,963,219.99	2,853,336.46	2,502,760.41	19,752.16
.....	10,363.17	.....	.....	10,363.17	.....	.....
622,533.20	886,495.36	13,984.28	1,963,219.99	2,863,699.63	2,502,760.41	19,752.16
313,180.34	471,500.00	9,134.54	436,100.00	916,734.54	958,426.24	9,307.02
6,353.93	42,610.96	.....	109,133.25	151,744.21	45,513.05	10.70
1,590.95	.....	.....	.....	.....	.....	.....
1,099.50	2,970.89	.....	.....	2,970.89	.....	.....
322,224.72	517,081.85	9,134.54	545,233.25	1,071,449.64	1,003,939.29	9,317.72
41,054.98	27,766.38	172.69	102,083.09	130,022.16	.....	.....
74,285.07	10,679.00	711.00	227,220.06	238,610.06	626,948.82	2,274.50
.....	.....	.....	7,380.20	7,380.20	49,774.23	.....
115,340.05	38,445.38	883.69	336,683.35	376,012.42	676,723.05	2,274.50
91,406.13	196,150.00	865.46	200,000.00	397,015.46	21,573.76	1,892.98
.....	134,818.13	.....	202,442.96	337,261.09	409,670.05	.....
93,562.30	.....	3,100.59	678,860.43	681,961.02	390,854.26	6,266.96
184,968.43	330,968.13	3,966.05	1,081,303.39	1,416,237.57	822,098.07	8,159.94
622,533.20	886,495.36	13,984.28	1,963,219.99	2,863,699.63	2,502,760.41	19,752.16
55.4	53.5	66.1	20.6	30.7	28.4	47.1

STATEMENT

Balance Sheets of Electrical Departments of

TRENT
SYSTEM—Continued

Municipality	Havelock	Kingston	Lakefield	Marmora	Norwood
Population	1,073	21,689	1,291	780	748
ASSETS	$ c.	$ c.	$ c.	$ c.	$ c.
Lands and buildings	.....	136,601.24	86.89	.....	.....
Substation equipment	572.90	.....	.....	.....	457.53
Distribution system, overhead	19,542.42	117,459.70	19,802.85	12,373.11	22,706.91
Distribution system, underground	.....	98,568.28	.....	.....	.....
Line transformers	2,054.41	48,577.46	3,488.98	1,773.30	3,644.69
Meters	4,964.23	83,791.96	6,015.57	2,912.13	4,355.35
Street lighting equipment, regular	1,811.18	13,150.91	1,798.73	1,088.59	1,848.52
Street lighting equip., ornamental	.....	32,054.09	.....	.....	.....
Misc. construction expense	4,626.83	46,296.71	3,337.14	2,000.91	4,033.61
Steam or hydraulic plant	.....	76,096.68	.....	.....	.....
Old plant	2,420.45	41,349.53	3,445.25	573.62	2,447.51
Total plant	35,992.42	693,946.56	37,975.41	20,721.66	39,494.12
Bank and cash blaance	1,106.36	23,936.32	503.54	4,999.42	2,410.61
Securities and investments	2,500.00	50,450.00	7,000.00	.....	2,000.00
Accounts receivable	1,350.93	20,567.02	3,318.54	8.64	570.70
Inventories	.....	10,352.44	49.77	.....	.....
Sinking fund on local debentures	.....	74,278.52	.....	.....	.....
Equity in Hydro systems	.....	.....	.....	.....	.....
Other assets	.....	.....	.....	.....	232.20
Total assets	40,949.71	873,530.86	48,847.26	25,729.72	44,707.63
Deficit	.....	.....	.....	.....	.....
Total	40,949.71	873,530.86	48,847.26	25,729.72	44,707.63
LIABILITIES					
Debenture balance	25,692.57	233,672.56	30,194.42	12,589.86	33,109.89
Accounts payable	582.07	.....	38.74	472.54	53.86
Bank overdraft	.....	.....	.....	.....	.....
Other liabilities	.....	.....	.....	10.00	203.00
Total liabilities	26,274.64	233,672.56	30,233.16	13,072.40	33,366.75
RESERVES					
For equity in H.E.P.C. systems	.....	.....	.....	.....	.....
For depreciation	3,098.56	63,036.79	4,579.14	1,902.17	4,133.59
Other reserves	.....	.....	.....	.....	.....
Total reserves	3,098.56	63,036.79	4,579.14	1,902.17	4,133.59
SURPLUS					
Debentures paid	7,207.43	78,227.43	3,305.58	5,076.25	3,990.11
Local sinking fund	.....	74,278.52	.....	.....	.....
Additional operating surplus	4,369.08	424,315.56	10,729.38	5,678.90	3,217.18
Total surplus	11,576.51	576,821.51	14,034.96	10,755.15	7,207.29
Total liabilities, reserves and surplus	40,949.71	873,530.86	48,847.26	25,729.72	44,707.63
Percentage of net debt to total assets	64.1	19.9	61.8	50.8	74.6

"A"—Concluded

Hydro Municipalities as at December 31, 1926

Omemee 590	Peterboro' 21,495	Picton 3,206	Wark-worth P.V.	Welling-ton 821	Whitby 3,354	TRENT SYSTEM SUMMARY	ALL SYSTEMS GRAND SUMMARY
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
.....	75,069.71	1,405.07	.....	200.00	3,635.79	216,998.70	6,078,394.63
360.32	94,647.59	1,560.09	.....	615.00	2,461.74	101,085.17	14,347,987.70
10,037.44	147,378.15	30,351.41	5,067.30	12,927.44	39,287.51	444,405.85	15,716,606.08
.....	.....	.....	.....	.....	.....	98,568.28	3,278,382.58
2,488.39	77,779.72	8,426.83	292.61	2,887.84	7,255.42	159,529.61	5,960,574.10
2,317.21	76,363.75	12,711.01	1,142.14	4,082.38	11,625.63	212,432.36	6,211,314.63
436.78	53,987.64	4,131.66	299.74	843.66	3,521.19	83,541.50	1,399,314.06
.....	.....	.....	.....	.....	.....	32,054.09	1,184,035.82
1,540.92	54,911.70	3,141.36	624.19	717.28	5,039.07	127,673.14	3,324,349.73
.....	.....	.....	.....	.....	.....	76,096.68	607,320.00
.....	17,410.71	3,105.28	3,618.02	2,477.92	1,340.13	78,188.42	7,413,976.52
17,181.06	597,548.97	64,832.71	11,044.00	24,751.52	74,166.48	1,630,573.80	65,522,255.85
850.39	23,039.21	3,666.04	1,180.71	2,390.38	6,770.51	75,468.35	3,014,832.48
.....	.....	21,000.00	.....	5,000.00	11,000.00	98,950.00	1,696,237.66
79.54	30,292.88	3,265.75	2,768.54	735.84	2,991.41	68,168.20	3,715,770.72
.....	7,161.45	5,160.13	.....	.....	208.63	22,932.42	1,412,729.41
.....	103,640.32	.....	.....	.....	.....	177,918.84	6,398,909.77
.....	.....	.....	.....	.....	.....	.....	10,143,205.66
.....	.....	.....	.....	.....	.....	232.20	31,942.45
18,110.99	761,682.83	97,924.63	14,993.25	32,877.74	95,137.03	2,074,243.81	91,935,884.00
.....	.....	.....	.....	.....	.....	.....	98,645.36
18,110.99	761,682.83	97,924.63	14,993.25	32,877.74	95,137.03	2,074,243.81	92,034,529.36
7,966.75	527,920.00	1,503.75	10,557.03	14,368.08	32,726.43	939,608.36	42,891,361.57
.....	14,934.80	1,092.63	14.00	.....	4,813.24	22,012.58	2,988,621.90
.....	.....	.....	.....	.....	.....	.....	252,362.52
.....	.....	.....	.....	.....	.....	213.00	1,154,810.24
7,966.75	542,854.80	2,596.38	10,571.03	14,368.08	37,539.67	961,833.94	47,287,156.23
.....	.....	.....	.....	.....	.....	.....	10,143,205.66
3,413.93	51,638.93	5,995.90	542.00	3,829.09	5,344.10	149,788.70	10,319,889.05
.....	7,620.20	150.00	.....	.....	.....	7,770.20	1,002,916.69
3,413.93	59,259.13	6,145.90	542.00	3,829.09	5,344.10	157,558.90	21,466,011.40
4,033.25	.....	4,226.57	442.97	2,631.92	23,886.07	134,920.56	6,648,767.38
.....	103,640.32	.....	.....	.....	.....	177,918.84	6,398,909.77
2,697.06	55,928.58	84,955.78	3,437.25	12,048.65	28,367.19	642,011.57	10,233,684.58
6,730.31	159,568.90	89,182.35	3,880.22	14,680.57	52,253.26	954,850.97	23,281,361.73
18,110.99	761,682.83	97,924.63	14,993.25	32,877.74	95,137.03	2,074,243.81	92,034,529.36
43.9	66.7	2.6	70.5	43.7	39.4	41.3	54.2

STATEMENT

Detailed Operating Reports of Electrical Departments of

NIAGARA SYSTEM

Municipality	Acton	Agincourt P.V.	Ailsa Craig	Alvinston	Amherstburg
Population	1,835		418	632	2,907
EARNINGS	$ c.	$ c.	$ c.	$ c.	$ c.
Domestic service	8,325.56	3,332.90	2,377.15	3,425.78	18,541.67
Commercial light service	2,671.13	587.37	957.60	1,849.09	7,127.73
Commercial power service	11,130.18	1,982.42	1,751.23	2,394.61	4,373.41
Municipal power	716.71	.....	.....	334.11	.....
Street lighting	1,823.26	650.00	616.00	1,766.66	987.64
Rural service	.....	.....	.....	.....	.....
Miscellaneous	260.67	109.28	181.66	194.90	220.40
Total earnings	24,927.51	6,661.97	5,883.64	9,965.15	31,250.85
EXPENSES					
Power purchased	15,837.64	4,108.29	3,743.86	7,856.52	15,838.86
Substation operation	.....	.....	.....	.....	.....
Substation maintenance	.....	.....	.....	.....	.....
Distribution system, operation and maintenance	1,795.50	316.29	111.18	106.06	2,173.56
Line transformer maintenance	.....	.....	.....	.....	3.90
Meter maintenance	20.56	.....	.....	.....	36.07
Consumers' premises expenses	.....	.....	.....	.....	.....
Street lighting, operation and maintenance	229.15	67.62	29.70	148.76	460.93
Promotion of business	.....	.....	.....	.....	.....
Billing and collecting	.....	.....	.....	.....	1,431.38
General office, salaries and expenses	960.64	353.07	164.31	513.38	1,231.00
Undistributed expenses	337.20	.....	.....	.....	88.50
Truck operation and maintenance	184.91	.....	.....	.....	.....
Interest	198.04	439.53	156.93	1,109.90	1,619.56
Sinking fund and principal payments on debentures	484.73	388.21	198.95	1,099.78	.....
Total expenses	20,048.37	5,673.01	4,404.93	10,834.40	22,883.76
Gross surplus	4,879.14	988.96	1,478.71	.....	8,367.09
Gross loss	.....	.....	.....	869.25	.....
Depreciation	987.00	263.00	389.00	514.00	1,155.00
Net surplus	3,892.14	725.96	1,089.71	.....	7,212.09
Net loss	.....	.....	.....	1,383.25	.....
NUMBER OF CONSUMERS					
Domestic service	455	125	123	147	597
Commercial light service	67	15	40	56	134
Power service	18	2	2	4	18
Total	540	142	165	207	749

"B"

Hydro Municipalities for Year Ended December 31, 1927

Ancaster Twp. 4,377	Arkona 363	Aylmer 2,158	Ayr 810	Baden P.V.	Barton Twp. 7,774	Beachville P.V.	Belle River 669
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
12,693.09	2,006.05	8,984.12	3,148.07	2,512.96	22,387.91	1,555.83	4,099.52
1,748.37	1,011.24	6,224.41	1,125.41	857.08	2,443.42	613.97	1,764.53
536.66	884.76	4,206.80	996.79	7,625.87	4,661.88	7,212.65	1,355.88
.....	.....	1,439.09	.....	.....	.....	.....	.....
982.66	1,112.48	2,210.00	905.78	504.00	3,360.00	506.00	750.00
.....	.....	.....	.....	.....	.....	.....	.....
96.07	.....	816.49	131.07	105.72	400.00	391.14	83.08
16,056.85	5,014.53	23,880.91	6,307.12	11,605.63	33,253.21	10,279.59	8,053.01
6,621.26	3,542.53	13,936.77	3,662.13	9,870.48	15,316.76	7,663.81	3,707.89
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....
1,416.50	63.94	2,817.19	411.61	65.05	517.50	167.01	460.11
.....	.....	.....	32.73	.....	14.10	.....	.....
.....	.....	121.03	8.58	3.20	98.54	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....
140.77	38.85	124.13	23.62	80.67	140.26	58.53	30.22
.....	.....	.....	.....	.....	.....	.....	.....
.....	352.06	609.53	397.15	373.51	1,301.36	311.38	275.41
1,558.51	121.86	586.86	168.29	89.43	3,102.18	88.84	181.54
.....	.....	212.87	69.34	65.62	824.25	61.84	71.76
.....	.....	11.90	.....	.....	451.38	.....	.....
1,256.16	749.56	1,579.62	218.83	168.81	4,933.46	191.18	465.89
323.33	408.46	928.30	857.99	156.45	4,099.85	166.61	275.20
11,316.53	5,277.26	20,928.20	5,850.27	10,873.22	30,799.64	8,709.20	5,468.02
4,740.32	.....	2,952.71	456.85	732.41	2,453.57	1,570.39	2,584.99
.....	262.73	.....	.....	.....	.....	.....	.....
1,100.36	.....	1,030.00	452.00	274.00	2,239.00	457.00	393.00
3,639.96	.....	1,922.71	4.85	458.41	214.57	1,113.39	2,191.99
.....	262.73	.....	.....	.....	.....	.....	.....
557	89	555	177	114	1,130	102	158
46	28	127	45	25	69	25	32
3	3	12	4	5	4	3	4
606	120	694	226	144	1,203	130	194

STATEMENT

Detailed Operating Reports of Electrical Departments of

NIAGARA SYSTEM—Continued

Municipality	Blenheim	Blyth	Bolton	Bothwell	Brampton
Population	1,569	643	631	648	4,835
EARNINGS	$ c.	$ c.	$ c.	$ c.	$ c.
Domestic service	6,349.06	2,984.30	2,727.14	2,870.72	26,430.95
Commercial light service	4,162.35	1,428.19	1,252.52	1,434.82	11,524.80
Commercial power service	4,647.02	624.65	3,389.66	6,343.43	12,728.69
Municipal power	.....	.....	.....	183.66	2,485.23
Street lighting	2,443.00	1,485.00	822.82	1,007.74	4,405.33
Rural service	.....	.....	.....	.....	.....
Miscellaneous	119.57	253.71	30.62	692.77	1,897.09
Total earnings	17,721.00	6,775.85	8,222.76	12,533.14	59,472.09
EXPENSES					
Power purchased	11,109.79	3,572.76	4,879.06	7,147.88	42,223.51
Substation operation	.....	.....	.....	.....	18.25
Substation maintenance	.....	.....	.....	.....	118.34
Distribution system, operation and maintenance	2,330.22	32.03	35.29	133.16	1,675.94
Line transformer maintenance	108.15	.....	.....	.....	67.63
Meter maintenance	16.49	10.35	23.01	.....	106.85
Consumers' premises expenses	.....	.....	.....	.....	.....
Street lighting, operation and maintenance	381.47	11.09	42.44	88.46	429.01
Promotion of business	.....	.....	.....	.....	.....
Billing and collecting	714.00	.....	.....	261.88	1,556.38
General office, salaries and expenses	179.13	394.83	646.35	519.74	2,512.39
Undistributed expenses	159.54	.....	13.65	88.40	428.94
Truck operation and maintenance	.....	.....	.....	.....	.....
Interest	697.00	1,034.79	497.32	1,143.69	2,043.80
Sinking fund and principal payments on debentures	336.15	719.77	396.06	120.06	3,194.79
Total expenses	16,031.94	5,775.62	6,533.18	9,503.27	54,375.83
Gross surplus	1,689.06	1,000.23	1,689.58	3,029.87	5,096.26
Gross loss	.....	.....	.....	.....	.....
Depreciation	975.00	308.00	235.00	394.00	1,394.00
Net surplus	714.06	692.23	1,454.58	2,635.87	3,702.26
Net loss	.....	.....	.....	.....	.....
NUMBER OF CONSUMERS					
Domestic service	456	123	134	157	1,279
Commercial light service	109	42	41	49	220
Power service	14	3	8	13	53
Total	579	168	183	219	1,552

"B"—Continued

Hydro Municipalities for Year Ended December 31, 1927

Brantford 27,410	Brantford Twp. 7,112	Brigden P.V.	Brussels 822	Burford P.V.	Burgessville P.V.	Caledonia 1,450	Campbellville P.V.
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
139,770.28	14,670.08	2,057.84	4,621.37	3,673.49	1,147.60	3,016.40	994.50
28,946.54	3,481.58	1,332.87	2,250.38	1,036.82	415.19	3,562.76	401.99
104,494.61	3,217.04	591.05	587.66	1,625.35	1,196.65	3,394.72	.....
28,523.99	.....	.....	.....	.....	.....	.....	.....
33,718.56	3,652.98	718.00	1,611.64	848.17	322.00	1,245.00	456.00
.....	.....	.....	.....	.....	.....	.....	.....
.....	723.10	.....	46.21	59.12	21.55	.....	41.84
335,453.98	25,744.78	4,699.76	9,117.26	7,242.95	3,102.99	11,218.88	1,894.33
235,776.93	10,669.63	3,710.65	5,212.73	4,755.43	1,980.08	6,305.88	1,145.05
4,847.34	.....	.....	.....	.....	.....	.....	.....
754.20	.....	.....	.....	.....	.....	.....	.....
4,597.35	896.61	275.54	477.60	342.93	20.28	445.07	3.00
640.61	119.88	.....	.....	.....	.....	6.15	.....
428.45	60.49	.....	.....	.....	.....	27.61	.....
280.47	.....	.....	.....	.....	.....	.....	.....
4,914.37	224.02	43.90	117.08	60.47	21.22	92.77	46.73
1,450.00	.....	.....	.....	.....	.....	.....	.....
6,287.61	276.16	.....	.....	369.81	67.00	549.25	.....
7,940.05	3,623.03	434.08	367.23	31.06	1.60	196.32	99.03
3,417.11	276.88	.....	.....	67.44	54.50	69.65	.....
2,615.63	686.50	.....	.....	.....	.....	.....	.....
22,948.60	2,482.78	147.33	1,050.06	129.65	125.38	272.07	306.93
20,471.00	2,360.14	195.96	707.22	271.56	180.62	169.52	181.31
317,369.72	21,676.12	4,807.46	7,931.92	6,028.35	2,450.68	8,134.29	1,782.05
18,084.26	4,068.66	.....	1,185.34	1,214.60	652.31	3,084.59	112.28
.....	.....	107.70	.....	.....	.....	.....	.....
17,026.00	1,779.00	275.00	434.00	371.00	140.00	497.00	81.00
1,058.26	2,289.66	.....	751.34	843.60	512.31	2,587.59	31.28
.....	.....	382.70	.....	.....	.....	.....	.....
5,957	654	100	165	181	49	203	35
670	48	38	55	36	13	79	7
99	6	5	1	4	1	9	.....
6,726	708	143	221	221	63	291	42

STATEMENT

Detailed Operating Reports of Electrical Departments of

NIAGARA
SYSTEM—Continued

Municipality	Cayuga	Chatham	Chippawa	Clifford	Clinton
Population	696	14,142	1,101	490	1,974
EARNINGS	$ c.	$ c.	$ c.	$ c.	$ c.
Domestic service	1,808.97	67,929.54	5,205.94	1,718.76	9,470.03
Commercial light service	1,687.81	49,547.50	1,545.43	1,114.91	4,249.23
Commercial power service	1,446.39	70,674.90	318.03	125.34	3,869.52
Municipal power	.....	4,042.78	5,501.04	.....	869.06
Street lighting	1,320.00	14,873.68	958.17	848.00	1,935.88
Rural service	.....	.....	.....	.....	.....
Miscellaneous	.....	5,113.87	16.18	79.19	1,110.55
Total earnings	6,263.17	212,182.27	13,544.79	3,886.20	21,504.27
EXPENSES					
Power purchased	3,447.83	116,204.58	7,017.89	2,201.54	12,269.28
Substation operation	.....	6,868.32	.....	.....	.....
Substation maintenance	.....	1,380.20	.....	.....	.....
Distribution system, operation and maintenance	366.93	4,495.61	958.39	85.84	279.48
Line transformer maintenance	.....	211.17	22.26	.....	.....
Meter maintenance	34.33	896.05	9.15	.....	33.97
Consumers' premises expenses	.....	52.62	.....	.....	.....
Street lighting, operation and maintenance	56.50	3,062.17	225.60	22.85	214.49
Promotion of business	.....	.....	.....	.....	.....
Billing and collecting	371.70	6,716.14	513.88	.....	.....
General office, salaries and expenses	131.12	12,893.98	233.65	385.69	2,307.32
Undistributed expenses	67.88	2,627.58	89.71	.....	200.95
Truck operation and maintenance	.....	960.93	.....	.....	.....
Interest	1,031.77	15,490.79	698.59	427.52	2,265.45
Sinking fund and principal payments on debentures	638.41	7,694.72	512.18	122.93	1,305.66
Total expenses	6,146.47	179,554.86	10,281.30	3,246.37	18,876.60
Gross surplus	116.70	32,627.41	3,263.49	639.83	2,627.67
Gross loss	.....	.....	.....	.....	.....
Depreciation	437.00	9,857.00	587.00	176.00	1,492.00
Net surplus	.....	22,770.41	2,676.49	463.83	1,135.67
Net loss	320.30	.....	.....	.....	.....
NUMBER OF CONSUMERS					
Domestic service	73	3,727	150	76	485
Commercial light service	43	674	35	34	124
Power service	4	116	5	1	14
Total	120	4,517	190	111	623

"B"—Continued

Hydro Municipalities for Year Ended December 31, 1927

Comber P.V.	Cottam P.V.	Courtright 416	Dashwood P.V.	Delaware P.V.	Dorchester P.V.	Drayton 568	Dresden 1,384
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
2,286.28	1,939.92	1,628.21	1,327.98	901.59	2,462.29	2,650.96	4,349.87
1,761.58	1,443.40	972.43	770.01	585.89	851.76	1,925.70	3,735.39
5,245.68	480.43	.....	1,702.01	.....	654.20	1,704.17	3,925.47
.....	.....	.....	.....	.....	.....	.....	388.12
652.50	453.87	902.00	615.00	252.00	426.80	897.00	1,757.00
.....	.....	.....	.....	.....	.....	.....	.....
74.55	.....	74.50	.....	10.72	151.35	342.57	671.43
10,020.59	4,317.62	3,577.14	4,415.00	1,750.20	4,546.40	7,520.40	14,827.28
6,311.12	1,820.63	2,287.05	2,803.64	751.32	2,282.95	4,302.35	10,386.20
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....
302.91	98.35	94.75	208.45	62.47	140.26	256.15	1,791.89
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	23.42	34.60	.....
.....	.....	.....	.....	.....	.....	.....	.....
37.24	11.86	70.65	45.52	22.44	8.00	49.08	100.53
.....	.....	.....	.....	.....	.....	.....	.....
369.84	.....	.....	.....	115.48	173.58	.....	.....
51.83	423.24	214.09	114.00	.....	52.25	130.31	1,014.19
72.32	.....	.....	.....	.....	80.48	64.28	.....
.....	.....	.....	.....	.....	.....	.....	.....
245.53	498.83	425.47	125.78	152.08	169.05	488.55	352.12
346.60	258.12	418.36	80.16	108.13	110.67	202.96	991.31
7,737.39	3,111.03	3,510.37	3,377.55	1,211.92	3,040.66	5,528.28	14,636.24
2,283.20	1,206.59	66.77	1,037.45	538.28	1,505.74	1,992.12	191.04
.....	.....	.....	.....	.....	.....	.....	.....
315.00	173.00	155.00	131.00	45.00	315.00	377.00	718.00
1,968.20	1,033.59	.....	906.45	493.28	1,190.74	1,615.12	.....
.....	.....	88.23	.....	.....	.....	.....	526.96
95	87	63	60	41	127	141	336
48	24	17	24	16	22	55	118
3	2	.....	1	.....	2	5	14
146	113	80	85	57	151	201	468

STATEMENT

Detailed Operating Reports of Electrical Departments of

NIAGARA SYSTEM—Continued

Municipality	Drumbo P.V.	Dublin P.V.	Dundas	Dunnville	Dutton
Population			5,005	3,349	865
EARNINGS	$ c.	$ c.	$ c.	$ c.	$ c.
Domestic service	1,507.33	872.84	16,965.78	7,767.67	2,791.27
Commercial light service	611.30	562.02	9,063.67	9,796.96	2,189.70
Commercial power service	890.61	1,505.03	19,628.17	10,532.15	3,028.67
Municipal power	.....	.....	484.36	2,651.97	.....
Street lighting	570.00	733.33	3,888.02	4,118.08	933.00
Rural service	.....	.....	.....	.....	.....
Miscellaneous	83.85	1.08	1,799.98	684.61	445.60
Total earnings	3,663.09	3,674.30	51,829.88	35,551.44	9,388.24
EXPENSES					
Power purchased	2,482.97	2,233.86	32,457.09	20,673.16	6,570.26
Substation operation	.....	.....	220.25	.....	.....
Substation maintenance	.....	.....	.....	.....	.....
Distribution system, operation and maintenance	443.03	7.74	4,005.97	1,399.95	246.21
Line transformer maintenance	.....	.....	80.55	.....	29.22
Meter maintenance	.....	.....	454.97	.....	85.23
Consumers' premises expenses	.....	.....	.....	.....	.....
Street lighting, operation and maintenance	16.00	62.34	730.79	113.97	41.50
Promotion of business	.....	.....	.....	.....	.....
Billing and collecting	265.98	.....	871.36	.....	427.65
General Office, salaries and expenses	42.65	167.26	2,226.01	2,632.74	417.45
Undistributed expenses	69.93	.....	737.30	268.08	79.08
Truck operation and maintenance	.....	.....	786.97	.....	.....
Interest	171.11	236.63	1,897.77	3,809.55	406.46
Sinking fund and principal payments on debentures	121.64	305.32	1,527.67	1,771.72	240.12
Total expenses	3,613.31	3,013.15	45,996.70	30,669.17	8,543.18
Gross surplus	49.78	661.15	5,833.18	4,882.27	845.06
Gross loss	.....	.....	.....	.....	.....
Depreciation	77.00	187.00	2,868.00	2,241.00	172.00
Net surplus	.....	474.15	2,965.18	2,641.27	673.06
Net loss	27.22	.....	.....	.....	.....
NUMBER OF CONSUMERS					
Domestic service	82	38	1,018	496	198
Commercial light service	22	19	166	179	70
Power service	2	4	45	24	7
Total	106	61	1,229	699	275

*Erieau and Erie Beach include summer consumers.

"B"—Continued

Hydro Municipalities for Year Ended December 31, 1927

Elmira 2,535	Elora 1,174	Embro 458	Erieau 203	Erie Beach 31	Essex 1,721	Etobicoke Twp. 13,744	Exeter 1,582
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
13,505.64	4,769.63	2,226.44	2,666.74	1,098.67	8,128.84	67,600.88	8,553.41
5,895.74	3,065.75	1,164.11	826.96	125.00	5,722.61	17,164.87	4,009.97
13,872.19	8,688.01	1,666.04	.....	.....	4,368.30	9,753.44	6,476.61
946.83	.....	.....	.....	.....	1,272.58	1,737.42	584.38
1,960.00	1,559.98	713.73	430.00	.....	1,506.57	11,747.48	1,881.24
.....	.....	.....	.....	.....	.....	.....	.....
437.21	594.47	95.26	.....	.....	68.09	670.10	1,455.59
36,617.61	18,677.84	5,865.58	3,923.70	1,223.67	21,066.99	108,674.19	22,961.20
25,738.32	11,906.09	4,875.77	2,089.39	702.47	8,237.38	48,244.95	12,453.63
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....
1,548.45	1,466.53	152.26	52.15	1.00	100.82	5,793.45	346.94
.....	.....	.....	.....	.....	2.75	749.85	8.30
89.48	40.90	.....	.....	.....	20.53	955.04	1.81
.....	.....	.....	.....	.....	.....	.....	.....
161.18	146.57	59.92	59.23	.....	68.02	1,299.27	283.89
.....	.....	.....	.....	.....	.....	33.23	.....
1,289.86	.....	200.00	161.25	.....	134.52	4,711.10	117.46
736.35	1,362.25	34.47	35.02	213.12	2,632.19	3,874.33	2,730.54
429.47	.....	56.62	55.50	.....	120.50	2,163.57	76.50
333.48	.....	.....	.....	.....	268.86	1,908.99	437.84
1,188.42	418.51	356.72	375.85	194.74	1,047.18	11,672.47	703.48
762.71	542.05	306.56	229.08	89.70	345.73	8,331.03	716.72
32,277.72	15,882.90	6,042.32	3,057.47	1,201.03	12,978.48	89,737.28	17,877.11
4,339.89	2,794.94	.....	866.23	22.64	8,088.51	18,936.91	5,084.09
.....	.....	176.74	.....	.....	.....	.....	.....
1,483.00	791.00	364.00	179.00	56.00	1,023.00	8,199.00	984.00
2,856.89	2,003.94	.....	687.23	.....	7,065.51	10,737.91	4,100.09
.....	.....	540.74	.....	33.36	.....	.....	.....
489	276	91	105	53	385	3,150	421
116	72	40	8	2	120	280	109
18	4	4	.....	.....	17	22	10
623	352	135	113	55	522	3,452	540

STATEMENT

Detailed Operating Reports of Electrical Departments of

NIAGARA SYSTEM—Continued

Municipality	Fergus	Fonthill	Ford City	Forest	Galt
Population	1,780	701	12,689	1,421	12,604
EARNINGS	$ c.	$ c.	$ c.	$ c.	$ c.
Domestic service	9,369.76	3,669.43	73,307.79	8,791.13	100,797.72
Commercial light service	4,398.29	679.35	17,243.72	4,439.46	43,140.98
Commercial power service	6,433.51	430.65	45,183.94	3,536.10	75,151.68
Municipal power	501.48	.....	.....	770.58	5,763.98
Street lighting	2,499.00	660.00	6,081.12	2,213.00	20,895.01
Rural service	.....	.....	.....	.....	.....
Miscellaneous	97.69	.....	.....	945.55	3,797.85
Total earnings	23,299.73	5,439.43	141,816.57	20,695.82	249,547.22
EXPENSES					
Power purchased	13,325.74	2,633.74	90,519.62	9,951.52	150,592.38
Substation operation	.....	.....	.....	.....	4,938.34
Substation maintenance	.....	.....	.....	.....	442.08
Distribution system, operation and maintenance	1,832.59	457.62	7,681.94	695.59	3,491.83
Line transformer maintenance	2.25	.90	.....	.....	92.26
Meter maintenance	89.33	6.78	.....	.....	1,318.30
Consumers' premises expenses	.....	.....	.....	.....	.....
Street lighting, operation and maintenance	312.07	30.87	1,249.69	352.20	2,457.91
Promotion of business	.....	.....	.....	.....	571.89
Billing and collecting	603.65	.....	.....	603.37	2,528.93
General office, salaries and expenses	758.42	418.28	9,760.57	2,832.40	5,221.25
Undistributed expenses	89.28	.....	.....	.....	4,012.96
Truck operation and maintenance	243.05	.....	.....	387.46	727.31
Interest	1,684.99	1,146.01	7,698.83	555.82	26,013.70
Sinking fund and principal payments on debentures	1,418.15	573.59	3,801.36	1,437.80	17,581.41
Total expenses	20,359.52	5,267.79	120,712.01	16,816.16	219,990.55
Gross surplus	2,940.21	171.64	21,104.56	3,879.66	29,556.67
Gross loss	.....	.....	.....	.....	.....
Depreciation	1,097.00	346.00	4,796.00	1,076.00	15,942.03
Net surplus	1,843.21	.....	16,308.56	2,803.66	13,614.64
Net loss	.....	174.36	.....	.....	.....
NUMBER OF CONSUMERS					
Domestic service	501	195	2,512	439	3,281
Commercial light service	105	25	254	123	498
Power service	15	3	42	22	122
Total	621	223	2,808	584	3,901

"B"—Continued

Hydro Municipalities for Year Ended December 31, 1927

Georgetown 1,985	Glencoe 802	Goderich 4,211	Granton P.V.	Guelph 19,230	Hagersville 1,231	Hamilton 122,459	Harriston 1,247
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
9,276.06	4,328.62	20,530.56	1,243.78	82,139.61	3,671.26	598,876.53	4,192.56
4,709.71	2,583.31	9,787.63	719.52	42,931.55	3,588.35	132,469.60	2,979.16
17,156.07	2,082.49	19,069.17	1,496.31	88,319.29	23,682.95	389,636.69	5,283.79
1,347.26	.....	4,602.54	.....	17,432.08	.....	63,650.02	572.43
2,235.14	1,884.00	3,692.50	337.50	15,234.01	1,200.00	89,028.28	1,468.91
.....	.....	.....	.....	.....	.....	.....	.....
1,472.86	133.97	888.57	115.03	8,172.80	514.31	13,460.42	15.12
36,197.10	11,012.39	58,570.97	3,912.14	254,229.34	32,656.87	1,287,121.54	14,511.97
22,615.60	6,610.83	35,747.98	2,646.78	168,637.65	23,979.93	833,924.59	9,816.04
.....	.....	3,361.65	.....	.....	.....	26,096.17	.....
.....	.....	.....	.....	1,896.91	.....	3,263.31	.....
1,432.99	423.38	1,623.12	.....	3,530.78	1,599.99	25,435.09	805.97
16.57	.....	.....	.....	121.07	12.05	3,270.86	.....
13.20	.....	489.58	.....	3,916.38	.....	12,753.65	43.80
.....	.....	.....	.....	.....	.....	7,226.77	.....
152.44	198.15	459.86	.....	5,233.58	131.91	9,156.90	37.20
.....	.....	.....	.....	921.91	.....	8,188.27	.....
.....	425.00	542.56	.....	4,108.70	891.15	28,278.87	.....
2,747.02	619.61	2,115.44	123.04	5,267.17	732.48	44,187.79	761.48
387.80	79.66	894.59	50.00	4,597.54	203.23	12,531.00	.....
318.51	.....	145.94	.....	1,576.50	241.99	3,237.91	78.50
961.52	794.43	2,449.25	171.44	3,292.33	271.89	115,627.95	727.05
539.58	711.80	2,149.01	84.03	5,056.56	278.91	88,983.36	981.88
29,185.23	9,862.86	49,978.98	3,075.29	208,157.08	28,343.53	1,222,162.49	13,251.92
7,011.87	1,149.53	8,591.99	836.85	46,072.26	4,313.34	64,959.05	1,260.05
.....	.....	.....	.....	.....	.....	.....	.....
938.00	640.00	1,409.00	175.00	11,452.00	746.00	49,748.91	684.00
6,073.87	509.53	7,182.99	661.85	34,620.26	3,567.34	15,210.14	576.05
.....	.....	.....	.....	.....	.....	.....	.....
635	215	1,061	76	4,706	259	27,642	284
125	70	199	29	664	95	2,941	89
25	5	18	1	118	13	765	10
785	290	1,278	106	5,488	367	31,348	383

STATEMENT

Detailed Operating Reports of Electrical Departments of

NIAGARA SYSTEM—Continued

Municipality	Harrow P.V.	Hensall	Hespeler	Highgate	Humberstone
Population		786	2,804	399	2,144
EARNINGS	$ c.	$ c.	$ c.	$ c.	$ c.
Domestic service	4,721.50	3,108.90	14,338.89	1,524.13	7,538.19
Commercial light service	3,012.98	1,251.14	4,766.36	1,002.14	2,785.48
Commercial power service	2,700.64	2,914.59	16,325.31	2,773.91	3,904.38
Municipal power	.....	.....	830.19	.....	.....
Street lighting	742.00	807.00	1,949.00	517.89	1,353.00
Rural service	.....	.....	.....	.....	.....
Miscellaneous	.....	276.79	602.84	190.39	.....
Total earnings	11,177.12	8,358.42	38,812.59	6,008.46	15,581.05
EXPENSES					
Power purchased	5,656.56	4,359.12	24,122.84	4,187.08	7,419.02
Substation operation	.....	.....	.....	.....	.....
Substation maintenance	.....	.....	703.33	.....	.....
Distribution system, operation and maintenance	416.12	145.62	1,987.65	169.14	479.67
Line transformer maintenance	16.25	.....	57.84	.....	.....
Meter maintenance	.....	.....	9.06	.....	46.32
Consumers' premises expenses	.....	.....	.....	.....	.....
Street lighting, operation and maintenance	87.88	27.75	74.96	108.14	124.54
Promotion of business	.....	.....	.....	.....	.....
Billing and collecting	.....	.....	.....	305.00	.....
General office, salaries and expenses	340.10	662.61	1,854.40	157.52	649.44
Undistributed expenses	.....	.....	514.09	57.96	.....
Truck operation and maintenance	.....	.....	341.32	.....	.....
Interest	635.41	544.84	2,269.56	202.94	1,758.60
Sinking fund and principal payments on debentures	366.52	317.59	1,432.21	123.72	1,600.00
Total expenses	7,518.84	6,057.53	33,367.26	5,311.50	12,077.59
Gross surplus	3,658.28	2,300.89	5,445.33	696.96	3,503.46
Gross loss	.....	.....	.....	.....	.....
Depreciation	444.00	458.00	1,842.00	250.00	701.00
Net surplus	3,214.28	1,842.89	3,603.33	446.96	2,802.46
Net loss	.....	.....	.....	.....	.....
NUMBER OF CONSUMERS					
Domestic service	177	159	655	90	368
Commercial light service	55	51	110	37	58
Power service	6	12	18	6	8
Total	238	222	783	133	434

"B"—Continued

Hydro Municipalities for Year Ended December 31, 1927

Ingersoll 5,047	Jarvis 472	Kingsville 2,193	Kitchener 25,592	Lambeth P.V.	La Salle 583	Leamington 4,576	Listowel 2,515
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
29,952.75	1,341.54	11,676.26	154,096.59	2,867.51	6,814.29	19,099.09	12,392.65
13,041.65	1,145.87	6,611.21	85,171.25	802.76	2,550.70	12,742.56	6,653.06
23,595.33	4,488.80	3,400.16	215,644.02	.....	.....	4,596.16	8,659.37
1,673.39	.....	1,028.32	28,020.47	312.92	.....	1,496.25	1,247.07
4,167.00	644.00	4,822.00	32,573.70	439.00	1,036.69	5,279.59	3,247.83
.....	.....	.....	.....	.....	.....	.....	.....
2,052.55	29.27	1,314.40	5,228.34	42.36	.....	1,448.77	496.05
74,482.67	7,649.48	28,852.35	520,734.37	4,464.55	10,401.68	44,622.42	32,696.03
51,983.53	5,190.67	13,231.91	346,201.04	2,919.08	4,522.01	20,767.84	20,714.82
1,371.64	.....	.....	8,060.59	.....	.....	.....	.....
.....	.....	.....	2,881.67	.....	.....	.....	.....
2,636.55	48.41	3,160.67	15,666.70	33.91	642.53	4,306.75	2,629.36
70.20	.....	37.16	1,397.39	.....	.65	4.59	94.20
177.25	.....	78.69	3,885.00	.....	.....	44.72	392.80
.....	.....	.....	168.97	.....	.....	.....	.....
782.32	12.70	618.46	5,961.07	53.78	50.39	568.92	344.51
.....	.....	.....	1,157.96	.....	.....	.....	.....
1,003.92	397.68	1,036.51	7,918.07	.....	.....	201.78	.....
2,898.07	60.40	574.89	10,257.17	188.25	788.43	2,803.79	1,659.88
1,349.37	59.33	475.10	4,761.98	.....	.....	494.38	.....
600.59	.....	195.34	2,385.22	.....	.....	599.95	.....
3,371.12	525.04	2,040.57	16,977.44	226.98	869.81	2,801.90	1,234.17
1,677.35	353.59	476.11	18,888.44	101.81	446.64	1,466.14	2,663.79
67,921.91	6,647.82	21,925.41	446,568.71	3,523.81	7,320.46	34,060.76	29,733.53
6,560.76	1,001.66	6,926.94	74,165.66	940.74	3,081.22	10,601.66	2,962.50
.....	.....	.....	.....	.....	.....	.....	.....
3,433.00	274.00	1,258.00	22,221.00	246.00	443.00	2,033.00	1,745.00
3,127.76	727.66	5,668.94	51,944.66	694.74	2,638.22	8,568.66	1,217.50
.....	.....	.....	.....	.....	.....	.....	.....
1,286	32	652	5,813	98	140	1,183	642
241	76	142	827	18	22	223	151
45	4	18	231	2	.....	21	22
1,572	112	812	6,871	118	162	1,427	815

STATEMENT

Detailed Operating Reports of Electrical Departments of

NIAGARA SYSTEM—Continued

Municipality	London	London Twp.	Lucan	Lynden P.V.	Markham
Population	64,274	7,431	538		945
EARNINGS	$ c.	$ c.	$ c.	$ c.	$ c.
Domestic service	376,867.48	7,699.61	4,028.73	1,600.41	4,396.22
Commercial light service	173,676.42	733.36	1,156.98	803.08	2,203.30
Commercial power service	352,155.69	1,060.18	2,682.58	3,346.54	2,969.21
Municipal power	29,327.04	.....	.....	.....	204.68
Street lighting	41,996.88	552.00	1,005.00	392.08	1,430.00
Rural service	.....	.....	.....	.....	.....
Miscellaneous	26,324.02	.....	406.76	123.50	205.69
Total earnings	1,000,347.53	10,045.15	9,280.05	6,265.61	11,409.10
EXPENSES					
Power purchased	573,198.70	5,309.53	5,321.34	4,843.09	6,027.07
Substation operation	14,963.53	.....	.....	.....	.....
Substation maintenance	10,838.29	.....	.....	.....	.....
Distribution system, operation and maintenance	6,920.79	412.79	1,083.03	185.91	1,287.25
Line transformer maintenance	2,220.11	.....	.....	.....	.....
Meter maintenance	10,291.57	.....	.....	.....	.....
Consumers' premises expenses	2,407.66	.....	.....	.....	.....
Street lighting, operation and maintenance	4,923.87	101.08	74.63	41.72	82.73
Promotion of business	3,155.91	.....	.....	.....	.....
Billing and collecting	18,748.45	.....	.....	150.00	.....
General office, salaries and expenses	33,385.40	582.45	551.29	22.27	903.36
Undistributed expenses	18,736.99	.....	.....	.....	.....
Truck operation and maintenance	1,548.05	.....	.....	.....	.....
Interest	73,523.19	846.92	353.41	197.95	403.56
Sinking fund and principal payments on debentures	54,526.41	512.48	470.27	111.83	797.09
Total expenses	829,388.92	7,765.25	7,853.97	5,552.77	9,501.06
Gross surplus	170,958.61	2,279.90	1,426.08	712.84	1,908.04
Gross loss	.....	.....	.....	.....	.....
Depreciation	74,653.12	430.00	443.00	77.00	460.00
Net surplus	96,305.49	1,849.90	983.08	635.84	1,448.04
Net loss	.....	.....	.....	.....	.....
NUMBER OF CONSUMERS					
Domestic service	16,065	276	165	78	222
Commercial light service	2,213	9	38	19	59
Power service	495	2	10	1	9
Total	18,773	287	213	98	290

"B"—Continued

Hydro Municipalities for Year Ended December 31, 1927

Merlin P.V.	Merritton 2,601	Milton 1,963	Milverton 992	Mimico 5,244	Mitchell 1,720	Moorefield P.V.	Mount Brydges P.V.
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
1,765.67	10,622.20	9,690.34	3,595.46	44,317.15	7,479.44	767.73	2,539.34
1,359.54	1,789.36	4,243.34	2,026.03	7,375.56	3,692.71	882.56	383.57
4,549.34	12,170.55	30,159.26	17,044.45	5,569.19	5,872.12	1,421.01	666.52
.....	.....	.....	342.59	3,580.92	846.59	.....	.....
688.00	2,565.00	2,099.94	976.50	5,426.29	1,926.00	400.00	440.00
.....	.....	.....	.....	.....	.....	.....	.....
205.38	.....	1,920.99	230.38	1,313.10	1,687.32	49.10	220.62
8,567.93	27,147.11	48,113.87	24,215.41	67,582.21	21,504.18	3,520.40	4,250.05
5,357.89	17,014.03	29,673.36	17,014.66	37,698.22	11,413.07	2,199.89	2,141.16
.....	.....	240.90	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	499.92	.....	.....
50.07	3,439.12	2,547.00	423.27	6,533.33	694.72	30.68	138.98
.....	.....	36.37	6.50	.....	.....	.....	.....
.....	79.75	.....	58.07	.....	17.77	33.00	.....
.....	.....	.....	.....	.....	.....	.....	.....
55.20	349.49	157.88	68.37	359.06	248.34	5.35	56.46
.....	.....	.....	.....	.....	.....	.....	.....
310.00	.....	218.81	.....	1,224.55	.....	.....	.....
24.37	1,844.57	1,217.79	918.58	2,215.67	2,137.27	160.23	419.42
60.00	92.16	402.72	90.15	941.90	412.34	.....	.....
.....	313.77	379.51	.....	444.10	225.90	.....	.....
705.47	477.22	2,503.50	412.74	4,487.29	171.70	176.58	179.78
473.58	727.82	1,197.60	491.07	3,074.78	507.64	207.83	110.58
7,036.58	24,337.93	38,575.44	19,483.41	56,978.90	16,328.67	2,813.56	3,046.38
1,531.35	2,809.18	9,538.43	4,732.00	10,603.31	5,175.51	706.84	1,203.67
.....	.....	.....	.....	.....	.....	.....	.....
267.00	1,107.00	1,374.00	586.00	3,650.00	2,109.00	143.00	222.00
1,264.35	1,702.18	8,164.43	4,146.00	6,953.31	3,066.51	563.84	981.67
.....	.....	.....	.....	.....	.....	.....	.....
96	600	442	203	1,464	427	41	111
37	55	93	70	121	114	31	27
4	4	23	9	16	24	2	4
137	659	558	282	1,601	565	74	142

STATEMENT

Detailed Operating Reports of Electrical Departments of

NIAGARA SYSTEM—Continued

Municipality	Newbury	New Hamburg	New Toronto	Niagara Falls	Niagara-on-the-Lake
Population	285	1,376	4,219	17,380	1,613
EARNINGS	$ c.	$ c.	$ c.	$ c.	$ c.
Domestic service	839.63	7,503.73	23,060.64	127,762.79	10,201.72
Commercial light service	392.14	3,479.89	7,386.43	48,109.33	2,757.95
Commercial power service	726.65	7,189.14	99,308.94	62,829.70	1,986.16
Municipal power	.....	.....	12,967.00	15,071.86	.....
Street lighting	736.00	2,180.00	5,301.95	29,929.54	2,407.18
Rural service	.....	.....	.....	.....	.....
Miscellaneous	46.63	877.96	2,110.84	50.00	.....
Total earnings	2,741.05	21,230.72	150,135.80	283,753.22	17,353.01
EXPENSES					
Power purchased	1,527.55	14,617.58	119,041.25	152,193.31	9,377.14
Substation operation	.....	.....	.....	.....	.....
Substation maintenance	.....	125.96	.....	6,580.91	.....
Distribution system, operation and maintenance	14.73	635.37	4,941.92	4,890.50	1,949.90
Line transformer maintenance	.....	4.83	.....	845.71	.....
Meter maintenance	.....	143.29	.....	2,673.75	44.12
Consumers' premises expenses	.....	.....	.....	.....	.....
Street lighting, operation and maintenance	.....	233.81	570.09	4,481.84	385.42
Promotion of business	.....	.....	188.06	118.11	327.21
Billing and collecting	.....	681.62	3,045.59	5,429.81	.....
General office, salaries and expenses	212.79	906.84	3,664.23	9,577.71	1,679.46
Undistributed expenses	.....	425.65	3,022.77	5,840.32	.....
Truck operation and maintenance	.....	139.13	.....	687.40	.....
Interest	450.00	587.27	293.35	21,871.57	491.04
Sinking fund and principal payments on debentures	400.00	591.39	227.05	22,411.06	1,577.14
Total expenses	2,605.07	19,092.74	134,994.31	237,602.00	15,831.43
Gross surplus	135.98	2,137.98	15,141.49	46,151.22	1,521.58
Gross loss	.....	.....	.....	.....	.....
Depreciation	210.00	1,066.00	3,225.00	16,819.00	728.00
Net surplus	.....	1,071.98	11,916.49	29,332.22	793.58
Net loss	74.02	.....	.....	.....	.....
NUMBER OF CONSUMERS					
Domestic service	59	320	1,058	4,103	397
Commercial light service	22	87	114	638	67
Power service	1	14	25	83	7
Total	82	421	1,197	4,824	471

"B"—Continued

Hydro Municipalities for Year Ended December 31, 1927

Norwich 1,328	Oil Springs 449	Otterville P.V.	Palmerston 1,573	Paris 4,234	Parkhill 1,091	Petrolia 2,638	Plattsville P.V.
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
6,039.30	1,334.97	2,052.93	7,688.67	20,003.25	4,205.93	10,057.20	1,722.96
2,791.64	827.48	1,065.46	3,965.99	6,170.43	2,479.15	6,810.29	860.99
2,139.15	10,861.06	1,239.33	6,493.11	13,818.64	1,003.01	23,020.43	322.09
774.11	.....	74.46	1,735.46	1,225.00	546.02	5,659.32	.....
1,910.00	685.30	403.00	1,411.92	5,728.50	1,412.50	2,529.96	544.50
.....	.....	.....	.....	.....	.....	.....	.....
1,619.47	796.47	106.04	187.06	1,160.44	.....	1,891.00	.....
15,273.67	14,505.28	4,941.22	21,482.21	48,106.26	9,646.61	49,968.20	3,450.54
8,613.11	9,561.24	3,038.76	14,290.78	32,521.40	6,365.82	33,125.47	2,398.46
.....	.....	.....	.....	77.73	.....	.....	.....
.....	.....	.....	.....	.....	.....	20.00	.....
1,503.14	953.96	54.20	1,283.96	5,168.96	214.41	3,223.33	175.83
8.68	.....	.....	2.12	137.20	.....	64.82	.....
150.50	.....	.....	66.97	297.68	.....	27.81	.....
.....	.....	.....	.....	.....	.....	.....	.....
254.32	54.84	15.51	109.22	418.02	.....	547.73	34.70
.....	.....	.....	.....	.....	.....	.....	.....
736.49	.....	212.70	.....	417.50	.....	713.69	187.03
580.12	1,711.24	37.07	825.55	1,171.36	384.94	3,865.21	39.82
372.05	310.00	60.57	250.01	909.68	.....	370.50	56.22
.....	258.60	.....	282.87	.....	.....	504.71	.....
472.98	722.77	160.11	591.40	1,524.15	664.17	2,154.82	222.15
421.87	795.33	232.22	604.31	1,909.30	697.59	1,601.01	141.54
13,113.26	14,367.98	3,811.14	18,307.19	44,552.98	8,326.93	46,219.10	3,255.75
2,160.41	137.30	1,130.08	3,175.02	3,553.28	1,319.68	3,749.10	194.79
.....	.....	.....	.....	.....	.....	.....	.....
567.00	584.00	266.00	845.00	1,619.00	555.00	2,204.00	74.00
1,593.41	.....	864.08	2,330.02	1,934.28	764.68	1,545.10	120.79
.....	446.70	.....	.....	.....	.....	.....	.....
335	67	112	365	1,075	205	631	75
84	31	35	93	187	71	180	27
8	37	4	8	22	4	68	2
427	135	151	466	1,284	280	879	104

STATEMENT

Detailed Operating Reports of Electrical Departments of

NIAGARA
SYSTEM—Continued

Municipality Population	Point Edward 1,442	Port Colborne 5,352	Port Credit 1,247	Port Dalhousie 1,563	Port Dover 1,642
EARNINGS	$ c.	$ c.	$ c.	$ c.	$ c.
Domestic service	5,163.39	24,926.50	8,990.78	9,586.72	5,441.33
Commercial light service	1,568.83	11,362.24	3,953.48	1,705.68	3,858.77
Commercial power service	16,862.06	11,022.17	654.03	4,122.00	4,788.93
Municipal power	.....	2,313.26	817.51	.....	.....
Street lighting	783.00	3,947.34	1,679.00	1,360.00	2,186.41
Rural service	.....	.....	.....	.....	.....
Miscellaneous	.....	578.65	.....	166.05	51.04
Total earnings	24,377.28	54,150.16	16,094.80	16,940.45	16,326.48
EXPENSES					
Power purchased	15,793.94	29,324.87	10,590.75	8,797.60	8,721.77
Substation operation	.....	.....	.....	.....	.....
Substation maintenance	.....	.....	.....	.....	.....
Distribution system, operation and maintenance	159.51	2,065.35	584.58	1,847.66	433.87
Line transformer maintenance	6.90	22.64	.....	.....	.....
Meter maintenance	10.70	554.05	.....	31.63	.....
Consumers' premises expenses	.....	.....	.....	.....	.....
Street lighting, operation and maintenance	54.65	487.92	284.78	160.10	210.28
Promotion of business	.....	.....	.....	.....	.....
Billing and collecting	.....	.....	.....	.....	474.75
General office, salaries and expenses	720.91	4,461.47	885.26	1,681.98	87.40
Undistributed expenses	.....	645.41	.....	.....	134.28
Truck operation and maintenance	.....	998.32	.....	179.18	99.50
Interest	644.01	5,580.64	466.50	925.93	1,352.81
Sinking fund and principal payments on debentures	666.69	4,298.86	223.54	986.15	1,539.40
Total expenses	18,057.31	48,439.53	13,035.41	14,610.23	13,054.06
Gross surplus	6,319.97	5,710.63	3,059.39	2,330.22	3,272.42
Gross loss	.....	.....	.....	.....	.....
Depreciation	705.00	2,734.00	906.00	666.00	894.00
Net surplus	5,614.97	2,976.63	2,153.39	1,664.22	2,378.42
Net loss	.....	.....	.....	.....	.....
NUMBER OF CONSUMERS					
Domestic service	276	1,044	338	548	302
Commercial light service	44	222	71	43	119
Power service	14	19	5	11	11
Total	334	1,285	414	602	432

"B"—Continued

Hydro Municipalities for Year Ended December 31, 1927

Port Rowan 696	Port Stanley 692	Preston 5,649	Princeton P.V.	Queenston P.V.	Richmond Hill 1,211	Ridgetown 1,942	Riverside 3,612
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
837.13	8,678.66	38,433.70	1,838.54	2,451.01	5,253.98	8,647.61	41,608.85
1,330.44	2,622.76	19,317.74	821.63	188.55	2,736.14	4,492.22	5,882.03
.....	3,523.71	41,893.89	274.23	708.66	2,574.22	4,043.09	10,177.72
.....	533.84	936.00	.....	.....	360.62	704.18	.....
819.00	1,980.00	4,987.76	384.00	532.66	1,341.00	2,426.34	2,319.89
.....	.....	1,604.03	.....	.....	.....	.....	.....
.....	380.31	144.27	19.97	33.82	228.07	1,919.35	.....
2,986.57	17,719.28	107,317.39	3,338.37	3,914.70	12,494.03	22,232.79	59,988.49
4,087.18	10,666.83	72,770.21	1,905.41	2,231.98	6,788.53	12,012.69	30,326.58
.....	.....	879.65	.....	.....	.....	.....	.....
.....	.....	4,068.13	.....	.....	.....	.....	.....
22.97	1,566.06	4,770.88	58.20	13.00	1,501.21	1,869.76	4,937.42
.....	8.80	190.30	.....	.....	.....	17.31	.....
11.61	77.55	1,515.67	.....	.....	.....	3.72	.....
.. ..	.....	.....	.....	.....	.....	.....	.....
.....	97.65	519.07	10.61	32.17	115.29	160.97	744.42
.....	.....	.....	.....	.....	.....	.....	.....
121.64	554.21	1,023.62	182.02	.....	.....	635.40	.....
33.32	461.89	1,582.72	4.35	389.90	736.74	1,296.03	4,979.38
50.00	199.74	750.33	.....	.....	.....	395.08	.....
.....	140.61	883.89	.....	.....	.....	.....	.....
307.04	619.92	4,845.42	137.84	494.23	445.18	559.39	4,680.40
651.99	612.90	3,654.00	95.95	291.04	494.68	1,215.58	2,654.00
5,285.75	15,006.16	97,453.89	2,394.38	3,452.32	10,081.63	18,165.93	48,322.20
.....	2,713.12	9,863.50	943.99	462.38	2,412.40	4,066.86	11,666.29
2,299.18	.....	.....	.....	.....	.....	.....	.....
.....	851.00	5,984.00	155.00	229.00	337.00	1,041.00	2,498.00
.....	1,862.12	3,879.50	788.99	233.38	2,075.40	3,025.86	9,168.29
2,299.18	.....	.....	.....	.....	.....	.....	.....
45	567	1,466	78	60	307	504	941
28	75	220	19	7	50	126	58
.....	10	52	1	1	12	20	8
73	652	1,738	98	68	369	650	1,007

STATEMENT

Detailed Operating Reports of Electrical Departments of

NIAGARA SYSTEM—Continued

Municipality	Rockwood P.V.	Rodney	St. Catharines	St. Clair Beach	St. George P.V.
Population		691	22,043	130	
EARNINGS	$ c.	$ c.	$ c.	$ c.	$ c.
Domestic service	2,123.13	2,512.70	116,155.76	1,736.81	1,893.67
Commercial light service	710.40	1,777.51	25,976.09	1,674.62	671.99
Commercial power service	364.45	1,802.46	74,473.54	287.23	1,821.09
Municipal power	.....	.....	.....	.....	.....
Street lighting	745.00	830.04	22,474.55	.....	288.00
Rural service	.....	.....	.....	.....	.....
Miscellaneous	38.70	343.00	3,406.52	.....	437.99
Total earnings	3,981.68	7,265.71	242,486.46	3,698.66	5,112.74
EXPENSES					
Power purchased	2,623.98	4,493.12	152,286.80	1,809.88	4,162.79
Substation operation	.....	.....	3,954.00	.....	.....
Substation maintenance	.....	.....	.....	.....	.....
Distribution system, operation and maintenance	97.04	299.33	16,144.67	419.84	47.65
Line transformer maintenance	.....	.....	685.41	.....	12.92
Meter maintenance	23.25	.....	1,181.96	.....	8.77
Consumers' premises expenses	.....	.....	.....	.....	.....
Street lighting, operation and maintenance	43.29	60.56	2,690.35	.....	100.69
Promotion of business	.....	.....	1,461.48	.....	.....
Billing and collecting	.....	380.48	5,360.47	.....	381.52
General office, salaries and expenses	486.63	126.07	11,624.03	201.35	41.35
Undistributed expenses	.....	66.18	3,110.99	.....	105.50
Truck operation and maintenance	.....	.....	3,367.64	.....	.....
Interest	.....	384.42	8,667.12	268.07	255.35
Sinking fund and principal payments on debentures	.....	200.42	7,603.00	222.38	157.48
Total expenses	3,274.19	6,010.58	218,137.92	2,921.52	5,274.02
Gross surplus	707.49	1,255.13	24,348.54	777.14	.....
Gross loss	.....	.....	.....	.....	161.28
Depreciation	321.00	348.00	12,141.00	198.00	253.00
Net surplus	386.49	907.13	12,207.54	579.14	.....
Net loss	.....	.....	.....	.....	414.28
NUMBER OF CONSUMERS					
Domestic service	120	180	5,371	35	119
Commercial light service	30	72	542	8	33
Power service	2	4	125	2	4
Total	152	256	6,038	45	156

"B"—Continued

Hydro Municipalities for Year Ended December 31, 1927

St. Jacobs P.V.	St. Marys 4,037	St. Thomas 16,746	Sandwich 8,077	Sarnia 16,058	Scarboro Twp. 15,325	Seaforth 1,808	Simcoe 4,354
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
2,283.12	21,137.31	80,849.13	101,530.75	89,306.61	62,394.42	9,556.22	10,435.32
1,050.77	7,731.36	41,244.75	18,508.86	40,114.94	13,109.37	4,546.68	13,821.90
3,057.97	20,501.97	54,994.56	9,042.76	122,339.57	14,906.68	5,625.61	11,664.80
.....	1,764.62	6,238.67	.....	.....	6,463.43	552.56	2,161.26
516.00	3,567.00	14,055.21	7,991.34	11,922.52	9,691.69	1,573.33	3,048.23
.....	.....	.....	.....	.....	.....	.....	.....
116.74	1,931.28	2,922.19	104.15	2,591.08	.....	1,077.59	90.03
7,024.60	56,633.54	200,304.51	137,177.86	266,274.72	106,565.59	22,931.99	41,221.54
4,969.00	39,282.20	120,695.05	85,686.99	166,806.19	54,424.43	14,446.39	26,532.71
.....	1,315.46	6,462.28	.....	3,703.50	.....	.....	.....
.....	6.73	467.12	.....	353.02	.....	.....	278.24
8.50	1,338.36	5,696.18	1,935.38	3,519.13	7,689.91	2,622.56	3,448.68
.....	32.98	198.98	350.25	612.93	1,171.63	.....	4.00
.....	176.67	1,368.27	560.54	671.66	415.20	51.55	40.83
.....	.....	915.56	.....	.....	.....	.....	.....
46.95	468.12	2,723.43	1,368.42	2,370.08	1,487.33	359.03	724.42
.....	.....	364.22	.....	.....	.....	.....	.....
.....	1,206.05	4,012.44	5,308.02	4,277.47	4,152.30	.....	1,255.47
379.77	2,510.64	11,579.58	4,761.74	8,515.11	4,997.09	1,673.39	1,181.32
.....	618.17	4,458.67	1,021.51	5,349.15	1,763.67	.....	456.11
.....	308.62	2,376.27	1,361.21	3,099.81	2,135.36	56.85	390.53
223.46	2,332.54	2,910.38	7,225.70	12,891.04	10,306.28	1,256.00	2,205.50
278.63	2,488.09	3,984.04	4,598.36	14,491.23	6,914.19	445.75	1,367.43
5,906.31	52,084.63	168,212.47	114,178.12	226,660.32	95,457.39	20,911.52	37,885.24
1,118.29	4,548.91	32,092.04	22,999.74	39,614.40	11,108.20	2,020.47	3,336.30
.....	.....	.....	.....	.....	.....	.....	.....
246.00	1,368.00	11,526.00	3,879.00	13,866.00	6,612.04	1,695.00	1,901.00
872.29	3,180.91	20,566.04	19,120.74	25,748.40	4,496.16	325.47	1,435.30
.....	.....	.....	.....	.....	.....	.....	.....
102	981	3,998	2,578	4,298	3,159	572	698
32	194	632	176	576	227	127	238
6	42	104	29	77	26	13	32
140	1,217	4,734	2,783	4,951	3,412	712	968

STATEMENT

Detailed Operating Reports of Electrical Departments of

NIAGARA SYSTEM—Continued

Municipality	Springfield	Stamford Twp.	Stouffville	Stratford	Strathroy
Population	405	5,767	1,067	19,064	2,556
EARNINGS	$ c.	$ c.	$ c.	$ c.	$ c.
Domestic service	2,070.33	36,834.48	4,698.18	135,506.36	14,813.79
Commercial light service	651.76	3,046.07	2,527.35	44,734.92	7,558.49
Commercial power service	3,822.53	4,059.43	1,542.06	45,076.32	10,012.64
Municipal power	.....	1,160.18	.....	8,099.03	1,622.21
Street lighting	705.00	5,421.82	1,522.00	16,273.74	3,342.00
Rural service	.....	.....	.....	.....	.....
Miscellaneous	56.14	2,562.82	247.74	11,009.87	1,014.97
Total earnings	7,305.76	53,084.80	10,537.33	260,700.24	38,364.10
EXPENSES					
Power purchased	3,773.89	22,105.10	4,969.69	168,556.27	22,187.59
Substation operation	.....	188.04	.....	4,855.70	71.61
Substation maintenance	.....	.....	.....	1,061.66	1.48
Distribution system, operation and maintenance	167.41	1,950.77	580.23	6,617.43	403.83
Line transformer maintenance	47.63	.....	.....	98.44	38.06
Meter maintenance	.....	120.07	.....	1,894.80	83.94
Consumers' premises expenses	.....	.....	.....	.....	.....
Street lighting, operation and maintenance	61.32	650.95	42.17	1,802.03	342.21
Promotion of business	.....	.....	.....	.....	129.06
Billing and collecting	240.50	1,715.23	.....	3,658.87	1,035.11
General office, salaries and expenses	115.77	4,289.32	437.23	5,860.44	2,887.21
Undistributed expenses	62.37	557.27	.....	3,382.85	37.50
Truck operation and maintenance	.....	1,232.33	.....	1,163.24	110.00
Interest	.....	5,697.03	863.40	21,775.00	1,413.55
Sinking fund and principal payments on debentures	.....	3,917.71	1,097.18	10,022.36	2,126.52
Total expenses	4,468.89	42,423.82	7,989.90	230,749.09	30,867.67
Gross surplus	2,836.87	10,660.98	2,547.43	29,951.15	7,496.43
Gross loss	.....	.....	.....	.....	.....
Depreciation	254.00	3,462.00	452.00	15,310.00	2,482.00
Net surplus	2,582.87	7,198.98	2,095.43	14,641.15	5,014.43
Net loss	.....	.....	.....	.....	.....
NUMBER OF CONSUMERS					
Domestic service	89	1,193	243	4,174	731
Commercial light service	25	84	75	572	157
Power service	4	12	4	143	27
Total	118	1,289	322	4,889	915

"B"—Continued

Hydro Municipalities for Year Ended December 31, 1927

Sutton 854	Tavistock 1,003	Tecumseh 1,786	Thames-ford P.V.	Thames-ville 822	Thedford 480	Thorndale P.V.	Thorold 5,328
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
5,544.77	5,613.26	13,706.77	1,763.41	3,531.41	2,103.17	1,756.29	17,667.06
2,251.21	1,326.24	2,907.77	1,280.21	2,665.61	1,156.35	739.84	6,113.31
565.44	8,396.94	196.46	3,580.54	2,626.81	889.18	1,275.24	8,004.26
.....	452.87	.....	.....	.....	.....	.....	3,557.15
1,560.00	1,214.11	842.39	480.00	994.00	1,139.00	419.75	4,036.00
.....	.....	.....	.....	740.34	.....	.....	.....
.....	411.77	.....	337.57	.....	276.40	.....	913.97
9,921.42	17,415.19	17,653.39	7,441.73	10,558.17	5,564.10	4,191.12	40,291.75
6,071.77	13,373.97	7,695.52	4,446.43	5,647.83	3,237.86	2,661.67	21,349.57
.....	.....	.....	.....	.....	.....	.....	2,465.80
.....	.....	.....	.....	.....	.....	.....	.....
412.08	530.26	2,467.31	65.59	165.30	229.86	36.75	2,067.42
.....	.....	.....	.....	.....	.....	.....	9.30
.....	6.95	.....	6.29	.....	.....	.....	141.89
.....	.....	.....	.....	.....	.....	.....	.....
77.07	137.10	298.62	67.38	170.41	27.07	15.82	239.17
.....	.....	.....	.....	.....	.....	.....	.....
.....	360.00	.....	201.75	203.09	.....	.....	.....
464.44	201.55	2,238.96	54.78	251.83	189.74	191.82	2,849.56
.....	104.91	.....	56.58	66.42	.....	.....	442.46
.....	.....	.....	.....	.....	.....	.....	124.93
1,248.46	245.92	1,624.87	181.53	679.92	843.84	96.45	209.61
976.62	147.10	899.64	317.01	150.07	600.26	64.35	478.91
9,250.44	15,107.76	15,224.92	5,397.34	7,334.87	5,128.63	3,066.86	30,378.62
670.98	2,307.43	2,428.47	2,044.39	3,223.30	435.47	1,124.26	9,913.13
.....	.....	.....	.....	.....	.....	.....	.....
570.00	506.00	905.00	354.00	530.00	265.00	180.00	2,256.00
100.98	1,801.43	1,523.47	1,690.39	2,693.30	170.47	944.26	7,657.13
.....	.....	.....	.....	.....	.....	.....	.....
320	239	376	111	214	122	69	1,171
56	63	44	30	70	39	21	190
3	5	3	6	7	2	1	11
379	307	423	147	291	163	91	1,372

STATEMENT

Detailed Operating Reports of Electrical Departments of

NIAGARA
SYSTEM—Continued

Municipality	Tilbury	Tillsonburg	Toronto	Toronto Twp.	Trafalgar Twp.
Population	1,987	3,119	549,429	7,973	3,898
EARNINGS	$ c.	$ c.	$ c.	$ c.	$ c.
Domestic service	5,468.78	12,230.09	2,569,533.09	45,039.20	9,882.04
Commercial light service	5,117.26	10,553.35	2,323,219.62	8,688.59	649.41
Commercial power service	12,354.60	12,605.22	2,764,732.15	6,474.36	1,190.92
Municipal power	393.70	300.00	1,427,810.34	.....	.....
Street lighting	1,048.99	3,086.25	476,037.12	3,797.38	.....
Rural service	.....	.....	.....	.....	.....
Miscellaneous	1,065.36	2,074.16	322,357.45	.....	52.49
Total earnings	25,448.69	40,849.07	9,883,689.77	63,999.53	11,774.86
EXPENSES					
Power purchased	14,694.14	23,580.10	4,877,568.91	26,023.07	5,508.00
Substation operation	.....	1,130.18	231,812.53	.....	.....
Substation maintenance	.....	.....	214,864.36	.....	.....
Distribution system, operation and maintenance	1,119.56	1,250.71	294,100.29	3,548.57	1,877.88
Line transformer maintenance	.....	37.32	69,695.31	8.10	.....
Meter maintenance	.....	269.78	109,272.62	95.96	.....
Consumers' premises expenses	.....	.....	252,374.97	.....	.....
Street lighting, operation and maintenance	40.99	289.37	145,989.09	660.24	.....
Promotion of business	.....	1.15	189,119.69	.....	.....
Billing and collecting	632.75	1,186.07	317,662.00	2,628.86	.....
General office, salaries and expenses	477.34	2,925.85	292,739.57	4,453.08	1,437.65
Undistributed expenses	140.64	585.38	248,585.86	964.80	.....
Truck operation and maintenance	.....	.....	.....	1,262.96	260.30
Interest	599.09	865.00	1,194,833.88	4,002.30	1,000.06
Sinking fund and principal payments on debentures	476.22	1,170.28	849,872.79	3,056.66	673.53
Total expenses	18,180.73	33,219.19	9,288,491.87	46,704.60	10,757.42
Gross surplus	7,267.96	7,557.88	595,197.90	17,294.93	1,017.44
Gross loss	.....	.....	.....	.....	.....
Depreciation	673.00	2,366.00	555,924.50	5,322.00	780.00
Net surplus	6,594.96	5,191.88	39,273.40	11,972.93	237.44
Net loss	.....	.....	.....	.....	.....
NUMBER OF CONSUMERS					
Domestic service	332	764	130,551	1,327	207
Commercial light service	109	215	23,761	137	2
Power service	14	28	4,633	16	12
Total	455	1,007	158,945	1,480	221

"B"—Continued

Hydro Municipalities for Year Ended December 31, 1927

Walkerville 9,071	Wallaceburg 4,074	Wardsville 201	Waterdown 849	Waterford 1,061	Waterloo 6,789	Watford 1,012	Welland 9,233
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
94,449.28	15,159.27	953.15	3,927.68	5,069.63	46,290.06	5,731.17	51,840.24
31,431.19	8,099.47	813.83	759.93	1,882.71	17,027.43	3,248.70	29,880.12
83,633.82	89,964.54	.....	1,549.16	5,856.33	30,634.93	2,268.16	67,234.61
.....	1,220.78	.....	143.35	.....	3,428.64	426.29	3,481.84
13,101.82	2,939.91	680.00	957.00	1,584.60	6,437.16	1,144.20	7,571.80
.....	906.43	.....	.....	.....	1,535.67	.....	.....
35,885.19	1,796.64	90.54	311.56	273.21	1,431.69	248.09	7,664.09
258,501.30	120,087.04	2,537.52	7,648.68	14,666.48	106,785.58	13,066.61	167,672.70
132,457.30	84,570.52	1,358.80	4,381.57	10,093.24	70,357.58	8,083.56	72,537.44
7,238.89	.....	.....	.....	.....	2,528.67	.....	4,567.00
1,130.56	720.68	.....	.....	.....	40.32	.....	32.71
3,984.18	2,534.78	32.40	790.75	480.09	2,879.24	1,172.84	5,753.14
378.26	316.54	.....	.....	.....	88.37	.....	258.48
3,204.90	122.15	.....	.....	45.99	298.57	.....	2,345.38
2,611.97	.....	.....	.....	.....	.....	.....	.....
2,385.42	949.54	1.00	114.57	230.22	1,416.73	80.19	533.06
.....	.....	.....	.....	.....	.....	.....	.....
6,538.65	921.00	.....	.....	502.00	1,728.97	.....	3,934.75
10,904.57	4,258.55	122.11	961.57	420.46	5,404.71	654.80	7,584.93
7,394.31	2,624.29	.....	.....	138.11	787.00	90.87	1,786.67
1,845.01	684.50	.....	.....	.....	475.33	46.43	2,059.95
12,705.73	3,584.11	380.14	143.95	.....	4,554.35	319.96	17,950.30
11,096.29	1,187.71	291.08	389.32	.....	3,645.54	516.83	7,789.66
203,876.04	102,474.37	2,185.53	6,781.73	11,910.11	94,205.38	10,965.48	127,133.47
54,625.26	17,612.67	351.99	866.95	2,756.37	12,580.20	2,101.13	40,539.23
.....	.....	.....	.....	.....	.....	.....	.....
11,345.00	3,478.00	156.00	632.00	725.00	6,661.00	583.00	9,368.44
43,280.26	14,134.67	195.99	234.95	2,031.37	5,919.20	1,518.13	31,170.79
.....	.....	.....	.....	.....	.....	.....	.....
2,325	910	48	200	299	1,616	262	2,125
327	200	17	27	75	198	76	397
97	28	.....	5	13	67	6	80
2,749	1,138	65	232	387	1,881	344	2,602

STATEMENT

Detailed Operating Reports of Electrical Departments of

NIAGARA SYSTEM—Continued

Municipality	Wellesley P.V.	West Lorne	Weston	Wheatley	Windsor
Population		840	4,002	682	56,433
EARNINGS	$ c.	$ c.	$ c.	$ c.	$ c.
Domestic service	1,934.06	2,469.19	25,706.59	3,243.76	502,438.86
Commercial light service	757.52	1,618.67	6,075.43	2,756.31	225,153.40
Commercial power service	2,927.40	8,138.35	43,534.28	1,136.32	186,301.85
Municipal power	.....	.....	1,617.24	.....	29,840.72
Street lighting	720.00	991.68	7,980.43	954.75	73,963.56
Rural service	.....	.....	4,518.68	.....	.....
Miscellaneous	58.87	123.81	227.69	64.19	752.25
Total earnings	6,397.85	13,341.70	89,660.34	8,155.33	1,018,450.64
EXPENSES					
Power purchased	5,169.40	12,241.36	59,385.41	3,957.99	604,253.94
Substation operation	.....	.....	.....	.....	16,580.77
Substation maintenance	.....	.....	204.40	.....	6,775.91
Distribution system, operation and maintenance	37.92	98.44	1,922.74	297.00	19,717.64
Line transformer maintenance	.....	.....	101.20	.....	2,688.80
Meter maintenance	.....	.....	605.81	.....	7,733.56
Consumers' premises expenses	.....	.....	.....	.....	16,113.08
Street lighting, operation and maintenance	38.97	63.97	771.93	130.09	21,484.33
Promotion of business	.....	.....	.....	.....	3,787.71
Billing and collecting	.....	716.30	.....	304.66	29,156.75
General office, salaries and expenses	292.09	98.29	4,426.14	23.26	27,621.50
Undistributed expenses	137.76	95.88	960.46	69.19	19,866.36
Truck operation and maintenance	.....	.....	541.19	.....	10,616.84
Interest	288.76	402.00	3,567.09	650.07	70,907.39
Sinking fund and principal payments on debentures	365.12	181.18	2,202.54	437.79	59,009.43
Total expenses	6,330.02	13,897.42	74,688.91	5,870.05	916,314.01
Gross surplus	67.83	.....	14,971.43	2,285.28	102,136.63
Gross loss	.....	555.72	.....	.....	.....
Depreciation	229.00	490.00	4,000.00	333.00	41,905.00
Net surplus	.....	.....	10,971.43	1,952.28	60,231.63
Net loss	161.17	1,045.72	.....	.....	....
NUMBER OF CONSUMERS					
Domestic service	110	179	1,054	160	13,742
Commercial light service	30	56	150	62	1,962
Power service	4	6	27	2	366
Total	144	241	1,231	224	16,070

*For year ending December 31st, 1926.

"B"—Continued

Hydro Municipalities for Year Ended December 31, 1927

Wood-bridge 749	Woodstock 10,140	Wyoming 452	York Twp.* 46,564	East York Twp. 21,434	North York Twp. 8,800	Zurich P.V.	NIAGARA SYSTEM SUMMARY
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
3,368.54	63,016.66	1,968.80	280,782.95	112,089.76	43,976.56	2,289.86	7,252,592.12
1,400.82	33,628.02	1,155.70	34,317.80	10,687.81	7,389.85	1,341.88	3,994,626.33
2,399.39	40,805.06	235.40	62,841.96	43,499.16	2,606.49	1,979.88	5,986,057.98
418.63	3,154.92	.....	.....	3,110.40	2,595.07	.....	1,769,444.67
901.16	6,848.04	800.00	43,633.63	12,673.45	2,070.38	681.96	1,254,933.65
59.92	.....	.....	.....	.....	.....	.....	9,365.07
284.65	2,717.86	48.24	4,166.18	982.06	4,129.70	183.40	524,086.83
8,833.11	150,170.56	4,208.14	425,742.52	183,042.64	62,768.05	6,476.98	20,791,106.65
6,632.86	97,793.33	2,388.76	147,128.32	92,859.72	22,254.49	4,715.60	11,375,420.14
.....	2,649.47	.....	15,875.65	.....	.....	.....	377,343.91
.....	.....	.....	.....	.....	.....	.....	259,510.44
411.89	4,475.53	21.18	14,268.29	8,237.65	5,861.21	89.40	630,238.88
23.95	300.04	.....	3,051.20	1,507.59	160.98	.....	92,742.45
43.80	1,745.97	.....	6,262.95	3,631.20	415.64	.....	185,841.70
.....	.....	.....	17,000.70	1,124.38	.....	.....	300,277.15
38.70	2,329.88	36.78	3,247.49	1,012.92	229.65	50.73	258,611.49
.....	.....	.....	3,258.96	84.05	.....	.....	214,318.87
.....	3,152.22	.....	24,421.17	8,205.34	1,632.72	.....	552,559.72
815.84	4,371.24	421.19	32,044.17	8,970.46	1,881.30	355.16	727,697.61
.....	2,805.26	.....	2,472.03	2,934.59	842.16	.....	393,596.31
.....	725.68	.....	.....	2,544.87	3,000.10	.....	66,602.47
421.05	3,901.06	368.44	109,647.46	17,278.41	2,963.53	263.43	1,956,778.28
211.47	2,285.02	527.05	15,883.99	10,607.00	7,862.26	126.57	1,375,901.26
8,599.56	126,534.70	3,763.40	394,562.38	158,998.18	47,104.04	5,600.89	18,767,440.68
233.55	23,635.86	444.74	31,180.14	24,044.46	15,664.01	876.09	2,023,665.97
.....	.....	.....	.....	.....	.....	.....	.....
582.00	8,347.00	290.00	12,289.00	7,722.00	4,472.00	289.00	1,083,087.40
.....	15,288.86	154.74	18,891.14	16,322.46	11,192.01	587.09	940,578.57
348.45	.....	.....	.....	.....	.....	.....	.....
198	2,603	120	Included	6,377	1,527	110	313,063
47	433	41	with	252	101	43	50,416
7	90	1	Toronto	27	21	3	9,471
252	3,126	162	.....	6,656	1,649	156	372,950

STATEMENT

Detailed Operating Reports of Electrical Departments of

GEORGIAN BAY SYSTEM

Municipality	Alliston	Arthur	Barrie	Beaverton	Beeton
Population	1,280	1,102	7,339	978	561
EARNINGS	$ c.	$ c.	$ c.	$ c.	$ c.
Domestic service	9,026.72	3,982.14	33,860.81	4,357.05	3,261.63
Commercial light service	4,329.95	3,199.96	16,504.92	2,028.43	2,580.70
Commercial power service	1,190.75	2,259.40	13,342.53	2,172.90	3,160.07
Municipal power	590.51	.....	1,092.50	.....	.....
Street lighting	2,278.00	2,177.04	5,020.98	1,130.00	1,386.00
Rural service	.....	.....	98.53	2,001.58	.....
Miscellaneous	.....	.....	1,342.96	318.80	2.06
Total earnings	17,415.93	11,618.54	71,263.23	12,008.76	10,390.46
EXPENSES					
Power purchased	9,488.57	7,051.88	47,631.64	6,492.76	7,710.34
Substation operation	.....	.....	219.12	.....	.....
Substation maintenance	.....	.....	.....	.....	.....
Distribution system, operation and maintenance	851.94	552.89	2,392.62	1,238.75	149.41
Line transformer maintenance	.....	.....	22.02	30.44	.....
Meter maintenance	.....	.....	261.20	.....	.....
Consumers' premises expenses	.....	.....	.....	.....	.....
Street lighting, operation and maintenance	218.70	61.27	731.48	60.29	61.93
Promotion of business	.....	.....	.....	.....	.....
Billing and collecting	.....	.....	2,218.12	.....	.....
General office, salaries and expenses	920.33	510.01	1,669.87	748.03	461.32
Undistributed expenses	.....	.....	653.98	11.17	.....
Truck operation and maintenance	.....	.....	379.06	.....	.....
Interest	2,214.93	1,283.13	1,629.12	635.66	958.92
Sinking fund and principal payments on debentures	961.48	453.91	2,084.37	383.82	333.57
Total expenses	14,655.95	9,913.09	59,892.60	9,600.92	9,675.49
Gross surplus	2,759.98	1,705.45	11,370.63	2,407.84	714.97
Gross loss	.....	.....	.....	.....	.....
Depreciation	1,005.00	762.00	5,300.00	825.00	461.00
Net surplus	1,754.98	943.45	6,070.63	1,582.84	253.97
Net loss	.....	.....	.....	.....	.....
NUMBER OF CONSUMERS					
Domestic service	324	142	1,714	338	107
Commercial light service	95	77	321	57	35
Power service	14	4	34	11	6
Total	433	223	2,069	406	148

"B"—Continued

Hydro Municipalities for Year Ended December 31, 1927

Bradford 991	Brechin P.V.	Cannington 880	Chatsworth 274	Chesley 1,746	Coldwater 620	Collingwood 6,002	Cookstown P.V.
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
4,558.93	875.58	4,173.97	1,337.45	7,027.30	2,055.40	24,282.40	2,045.13
3,056.98	925.70	2,104.12	839.23	4,089.32	1,221.37	10,656.22	1,490.13
5,950.35	1,320.99	1,169.43	.....	6,978.06	1,670.23	19,422.66	88.24
.....	.....	.....	.....	1,290.80	.....	1,398.27	.....
1,474.20	490.00	1,095.00	568.00	1,640.00	528.00	3,352.00	1,008.00
.....	.....	.....	.....	.....	.....	.....	.....
11.69	150.00	235.60	2.19	554.51	283.27	1,944.92	24.42
15,052.15	3,762.27	8,778.12	2,746.87	21,579.99	5,758.27	61,056.47	4,655.92
10,613.37	2,394.38	4,942.50	1,652.06	14,080.90	3,757.05	45,163.10	2,368.84
.....	.....	.....	.....	.....	.....	37.94	.....
.....	.....	.....	.....	.....	.....	106.82	.....
322.90	304.13	898.11	74.91	697.30	337.13	984.47	25.92
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	151.63	.....
.....	.....	.....	.....	.....	.....	.....	.....
56.10	85.49	11.82	16.26	64.64	21.67	184.06	15.30
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	356.33	.....	1,876.31	.....
692.15	21.75	565.05	244.88	739.85	391.15	2,249.66	418.42
.....	.....	.....	.....	.....	.....	506.62	.....
.....	.....	.....	.....	71.85	.....	579.18	.....
1,383.62	343.81	649.62	304.83	946.72	288.38	622.50	693.95
422.45	71.80	437.60	192.23	1,389.85	193.84	2,271.62	576.99
13,490.59	3,221.36	7,504.70	2,485.17	18,347.44	4,989.22	54,733.91	4,099.42
1,561.56	540.91	1,273.42	261.70	3,232.55	769.05	6,322.56	556.50
.....	.....	.....	.....	.....	.....	.....	.....
625.00	108.00	482.00	197.00	950.00	195.00	1,260.00	376.00
936.56	432.91	791.42	64.70	2,282.55	574.05	5,062.56	180.50
.....	.....	.....	.....	.....	.....	.....	.....
184	38	225	59	380	123	1,323	88
53	24	69	27	99	50	258	36
7	4	12	.....	18	5	56	2
244	66	306	86	497	178	1,637	126

STATEMENT

Detailed Operating Reports of Electrical Departments of

GEORGIAN BAY SYSTEM—Continued

Municipality	Creemore	Dundalk	Durham	Elmvale P.V.	Elmwood P.V.
Population	652	710	1,658		
EARNINGS	$ c.	$ c.	$ c.	$ c.	$ c.
Domestic service	1,780.31	2,062.63	4,608.18	1,964.03	904.55
Commercial light service	1,417.33	1,772.86	3,324.23	1,368.25	489.70
Commercial power service	1,657.20	3,097.59	12,288.40	4,282.55	1,342.49
Municipal power					
Street lighting	570.00	837.00	1,685.32	766.98	483.00
Rural service					
Miscellaneous	285.48	429.37	1,017.89	254.57	8.93
Total earnings	5,710.32	8,199.45	22,924.02	8,636.38	3,228.67
EXPENSES					
Power purchased	4,772.65	4,650.90	13,760.43	6,874.09	1,949.84
Substation operation					
Substation maintenance					
Distribution system, operation and maintenance	49.19	581.92	274.61	672.07	12.79
Line transformer maintenance					
Meter maintenance					
Consumers' premises expenses					
Street lighting, operation and maintenance	60.30	79.12	58.09	45.19	7.90
Promotion of business					
Billing and collecting					
General office, salaries and expenses	411.61	644.86	2,304.60	285.85	207.51
Undistributed expenses					
Truck operation and maintenance			298.85		
Interest	211.14	159.90	922.88	297.11	308.32
Sinking fund and principal payments on debentures	355.55	258.45	1,706.20	208.61	323.90
Total expenses	5,860.44	6,375.15	19,325.66	8,382.92	2,810.26
Gross surplus		1,824.30	3,598.36	253.46	418.41
Gross loss	150.12				
Depreciation	313.00	340.00	865.00	181.00	187.00
Net surplus		1,484.30	2,733.36	72.46	231.41
Net loss	463.12				
NUMBER OF CONSUMERS					
Domestic service	148	147	341	130	48
Commercial light service	59	75	97	53	20
Power service	5	5	8	10	1
Total	212	227	446	193	69

"B"—Continued

Hydro Municipalities for Year Ended December 31, 1927

Flesherton 412	Grand Valley 655	Graven-hurst 1,768	Hanover 2,834	Holstein P.V.	Huntsville 2,760	Kincardine 2,047	Kirkfield P.V.
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
1,961.29	2,707.90	6,551.38	17,067.05	841.73	10,712.48	11,390.18	563.87
1,449.07	2,144.42	5,095.32	6,543.25	517.79	5,904.52	6,773.50	587.61
433.21	2,089.44	8,909.90	19,330.38	175.78	15,433.72	5,513.81	517.83
.....	.....	987.48	321.16	.....	1,126.67	1,596.83	.....
528.00	832.00	1,817.60	3,461.16	490.00	2,276.00	3,844.00	460.00
396.28	.....	.....	.....	.....	.....	.....	.....
29.25	262.75	545.88	1,526.04	.....	704.23	304.06	.....
4,797.10	8,036.51	23,907.56	48,249.04	2,025.30	36,157.62	29,422.38	2,129.31
2,755.41	5,358.97	9,243.89	28,228.76	1,619.20	29,318.93	15,977.13	1,030.34
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....
18.19	71.82	1,881.53	2,301.57	7.55	2,712.82	979.75	152.15
.....	.....	.....	.....	.....	525.40	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....
24.90	48.96	82.03	151.73	29.46	143.85	236.72	9.66
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	1,174.66	.....	.....	1,077.79	.....
277.60	495.14	2,064.56	414.12	143.07	1,570.48	923.14	58.84
.....	.....	.....	532.55	.....	.....	.....	.....
.....	.....	.....	177.58	.....	100.00	143.61	.....
462.86	435.38	1,318.67	3,958.53	265.29	982.08	3,022.16	351.15
186.85	535.52	2,557.18	3,724.03	155.05	963.61	2,253.05	231.36
3,725.81	6,945.79	17,147.86	40,663.53	2,219.62	36,317.17	24,613.35	1,833.50
1,071.29	1,090.72	6,759.70	7,585.51	.....	.....	4,809.03	295.81
.....	.....	.....	.....	194.32	159.55	.....	.....
88.36	416.00	1,144.00	2,526.00	87.00	799.00	1,409.00	159.00
982.93	674.72	5,615.70	5,059.51	.....	.....	3,400.03	136.81
.....	.....	.....	.....	281.32	958.55	.....	.....
110	127	366	636	42	515	465	22
35	53	68	113	18	114	112	15
1	3	12	17	1	11	18	1
146	183	446	766	61	640	595	38

STATEMENT

Detailed Operating Reports of Electrical Departments of

GEORGIAN BAY SYSTEM—Continued

Municipality	Lucknow	Markdale	Meaford	Midland	Mount Forest
Population	1,041	879	2,706	8,085	1,799
EARNINGS	$ c.	$ c.	$ c.	$ c.	$ c.
Domestic service	4,977.23	2,731.94	9,605.49	29,469.58	6,823.01
Commercial light service	3,130.26	2,024.44	5,451.50	11,979.57	5,372.81
Commercial power service	3,729.70	1,309.71	3,539.24	84,965.25	5,040.14
Municipal power	.....	127.46	835.90	3,365.00	1,471.40
Street lighting	1,400.00	650.00	2,833.34	6,676.92	2,548.03
Rural service	116.92	.....	.....	.....	.....
Miscellaneous	181.29	115.16	958.85	1,006.72	390.78
Total earnings	13,535.40	6,958.71	23,224.32	137,463.04	21,646.17
EXPENSES					
Power purchased	8,505.98	3,837.30	11,308.36	101,062.19	13,143.04
Substation operation	.....	.....	.....	1,996.56	.....
Substation maintenance	.....	.....	.....	358.79	.....
Distribution system, operation and maintenance	84.20	157.19	1,390.46	3,576.48	1,111.21
Line transformer maintenance	.....	.....	.....	137.28	.....
Meter maintenance	.....	.....	.....	362.51	.....
Consumers' premises expenses	.....	.....	.....	.....	.....
Street lighting, operation and maintenance	30.05	66.04	140.90	587.46	122.03
Promotion of business	.....	.....	.....	375.95	.....
Billing and collecting	.....	.....	761.53	1,961.83	.....
General office, salaries and expenses	596.73	602.42	2,073.52	2,309.81	1,157.39
Undistributed expenses	.....	.....	.....	2,338.02	.....
Truck operation and maintenance	.....	.....	.....	773.46	.....
Interest	966.02	437.77	2,549.80	3,676.21	969.04
Sinking fund and principal payments on debentures	688.89	216.07	1,500.00	4,524.23	1,032.11
Total expenses	10,871.87	5,316.79	19,724.57	124,040.78	17,534.82
Gross surplus	2,663.53	1,641.92	3,499.75	13,422.26	4,111.35
Gross loss	.....	.....	.....	.....	.....
Depreciation	520.00	455.00	992.00	7,132.00	1,012.00
Net surplus	2,143.53	1,186.92	2,507.75	6,290.26	3,099.35
Net loss	.....	.....	.....	.....	.....
NUMBER OF CONSUMERS					
Domestic service	236	170	571	1,544	367
Commercial light service	80	74	135	232	136
Power service	4	9	13	60	12
Total	320	253	719	1,836	515

"B"—Continued

Hydro Municipalities for Year Ended December 31, 1927

Neustadt 457	Orangeville 2,668	Owen Sound 12,339	Paisley 750	Penetang-uishene 3,888	Port McNicoll 650	Port Perry 1,150	Priceville P.V.	Ripley 427
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
1,970.61	7,821.90	43,753.39	3,138.98	7,325.67	3,154.75	5,941.29	513.58	2,281.88
953.54	5,799.36	26,245.39	1,782.99	2,663.98	652.64	2,256.13	244.62	2,602.25
2,054.77	6,521.52	27,461.66	1,102.23	13,510.05	.....	3,630.34	.....	.....
.....	342.00	.....	.....	1,627.72	.....	478.72	.....	.....
975.00	3,514.81	8,397.75	1,584.00	1,850.00	572.00	1,505.67	560.00	1,323.00
.....	.....	1,533.34	.....	.....	.....	.....	.....	254.00
.....	106.65	1,292.89	201.10	863.26	.....	497.89	.....	.....
5,953.92	24,106.24	108,684.42	7,809.30	27,840.68	4,379.39	14,310.04	1,318.20	6,461.13
4,702.91	16,014.77	61,737.48	5,188.12	18,009.29	2,186.09	7,397.03	999.99	3,760.69
.....	.....	118.68	.....	1,930.76	.....	.....	.....	.....
.....	.....	3,203.98	.....	57.94	.....	.....	.....	.....
22.81	1,357.33	2,687.94	103.48	1,752.17	65.28	612.59	6.12	71.42
.....	.....	348.48	.....	149.07	.....	.....	.....	.....
.....	.....	269.22	.....	11.36	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
15.00	168.66	2,249.62	48.59	191.35	38.72	30.28	11.25	85.78
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	893.42	2,712.30	.....	861.48	.....	.....	.....	.....
397.29	198.35	5,316.93	400.50	638.88	424.87	526.97	38.41	329.28
.....	.....	1,979.22	.....	381.35	.....	.....	.....	.....
.....	.....	561.97	.....	340.86	.....	.....	.....	.....
991.39	1,142.91	2,361.18	800.07	1,368.87	306.45	1,197.46	399.91	778.31
722.77	1,803.98	1,679.20	538.80	1,489.62	339.17	526.96	332.80	269.13
6,852.17	21,579.42	85,226.20	7,079.56	27,183.00	3,360.58	10,291.29	1,788.48	5,294.61
.....	2,526.82	23,458.22	729.74	657.68	1,018.81	4,018.75	.....	1,166.52
898.25	.....	.....	.....	.....	.....	.....	470.28	.....
468.00	1,210.00	5,568.92	330.00	926.00	285.00	572.00	137.00	313.00
.....	1,316.82	17,889.30	399.74	.....	733.81	3,446.75	.....	853.52
1,366.25	.....	.....	.....	268.32	.....	.....	607.28	.....
86	465	2,846	157	522	164	263	24	85
25	140	541	53	98	27	57	9	43
4	19	110	3	29	.....	12	.....	.....
115	624	3,497	213	649	191	332	33	128

STATEMENT

Detailed Operating Reports of Electrical Departments of

GEORGIAN BAY SYSTEM—Continued

Municipality	Shelburne	Stayner	Sunderland P.V.	Tara	Teeswater
Population	1,031	954		490	850
EARNINGS	$ c.	$ c.	$ c.	$ c.	$ c.
Domestic service	5,038.10	2,748.40	2,096.44	2,551.09	4,566.69
Commercial light service	3,123.32	2,121.43	1,190.50	2,142.82	2,533.44
Commercial power service	3,337.97	2,695.96	883.49	1,043.81	3,252.68
Municipal power	503.77	.....	.....	.....	.....
Street lighting	1,140.00	1,388.00	540.00	1,675.00	1,908.00
Rural service	.....	.....	.....	.....	.....
Miscellaneous	202.50	402.72	24.00	.....	.....
Total earnings	13,345.66	9,356.51	4,734.43	7,412.72	12,260.81
EXPENSES					
Power purchased	8,834.73	5,970.26	3,149.88	4,519.40	7,640.39
Substation operation	.....	.....	.....	.....	.....
Substation maintenance	.....	.....	.....	.....	.....
Distribution system, operation and maintenance	549.03	636.34	171.98	139.70	52.33
Line transformer maintenance	.....	.....	.....	.....	.....
Meter maintenance	.....	.....	.....	.....	.....
Consumers' premises expenses	.....	.....	.....	.....	.....
Street lighting, operation and maintenance	183.13	91.24	34.96	39.78	7.63
Promotion of business	.....	.....	.....	.....	.....
Billing and collecting	501.11	.....	.....	.....	.....
General office, salaries and expenses	82.17	388.40	200.44	433.49	538.97
Undistributed expenses	.....	.....	.....	.....	.....
Truck operation and maintenance	.....	.....	.....	.....	.....
Interest	635.24	455.35	270.57	786.46	1,561.80
Sinking fund and principal payments on debentures	980.37	765.26	229.08	683.76	1,266.10
Total expenses	11,765.78	8,306.85	4,056.91	6,602.59	11,067.22
Gross surplus	1,579.88	1,049.66	677.52	810.13	1,193.59
Gross loss	.....	.....	.....	.....	.....
Depreciation	692.00	216.00	229.00	408.00	499.00
Net surplus	887.88	833.66	448.52	402.13	694.59
Net loss	.....	.....	.....	.....	.....
NUMBER OF CONSUMERS					
Domestic service	275	210	102	103	190
Commercial light service	94	64	33	34	60
Power service	12	8	3	5	7
Total	381	282	138	142	257

"B"—Continued

Hydro Municipalities for Year Ended December 31, 1927

Thornton P.V.	Tottenham 530	Uxbridge 1,484	Victoria Harbor 1,417	Waubaushene P.V.	Wingham 2,424	Woodville 435	GEORGIAN BAY SYSTEM SUMMARY
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
975.45	2,602.66	5,431.91	2,224.10	1,579.40	10,151.02	1,791.88	335,226.53
438.51	1,906.02	3,196.37	1,006.15	403.81	6,791.14	822.52	187,250.39
503.62	768.61	1,493.58	.....	920.41	11,964.96	1,373.09	314,900.70
.....	289.84	.....	.....	.....	269.29	.....	17,715.32
840.00	1,225.08	1,806.00	912.00	418.00	4,045.00	504.00	90,989.88
.....	.....	.....	.....	.....	.....	.....	4,400.65
.....	.....	542.68	.....	.....	1,918.40	158.70	19,102.46
2,757.58	6,792.21	12,470.54	4,142.25	3,321.62	35,139.81	4,650.19	969,585.93
1,673.32	4,859.15	8,008.39	2,504.03	1,898.28	18,420.62	2,733.44	616,953.06
.....	.....	.....	.....	.....	1,537.36	.....	5,840.42
.....	.....	.....	.....	.....	.....	.....	3,727.53
23.55	366.43	499.66	131.20	62.77	1,731.59	172.10	36,081.80
.....	.....	.....	.....	.....	.....	.....	1,212.69
.....	.....	.....	.....	.....	.....	.....	1,055.92
.....	.....	.....	.....	.....	.....	.....	.....
18.48	88.40	33.25	54.78	21.22	194.32	26.11	7,145.95
.....	.....	.....	.....	.....	.....	.....	375.95
.....	.....	.....	.....	.....	655.01	.....	15,049.89
83.82	215.04	714.64	399.87	336.91	1,337.61	176.73	39,353.29
.....	.....	.....	.....	.....	.....	.....	6,402.91
.....	.....	.....	.....	.....	149.40	.....	3,575.82
561.38	665.22	973.11	200.78	118.72	3,500.48	283.79	52,608.95
299.66	282.20	.....	335.94	180.62	3,422.24	166.38	47,508.23
2,660.21	6,476.44	10,229.05	3,626.60	2,618.52	30,948.63	3,558.55	836,892.41
97.37	315.77	2,241.49	515.65	703.10	4,191.18	1,091.64	132,693.52
.....	.....	.....	.....	.....	.....	.....	.....
240.00	315.00	450.00	325.00	184.00	2,017.00	157.00	46,713.28
.....	.77	1,791.49	190.65	519.10	2,174.18	934.64	85,980.24
142.63	.....	.....	.....	.....	.....	.....	.....
45	116	252	141	108	495	92	17,771
15	51	95	35	18	160	23	4,365
2	5	11	.....	5	25	3	627
62	172	358	176	131	680	118	22,763

STATEMENT

Detailed Operating Reports of Electrical Departments of

ST. LAWRENCE SYSTEM

Municipality	Alexandria	Apple Hill P.V.	Brockville	Chesterville	Lancaster
Population	2,280		9,091	1,038	571
EARNINGS	$ c.	$ c.	$ c.	$ c.	$ c.
Domestic service	6,637.03	944.42	30,910.04	3,780.50	1,741.38
Commercial light service	4,213.15	649.33	20,126.24	2,199.84	1,406.15
Commercial power service	8,665.51	524.00	35,316.55	7,501.79	173.82
Municipal power	2,237.09	.....	8,266.86	.....	.....
Street lighting	3,100.09	575.00	8,962.00	1,133.00	1,496.50
Rural service	.....	.....	.....	.....	.....
Miscellaneous	.....	.....	5,614.33	755.06	.....
Total earnings	24,852.87	2,692.75	109,196.02	15,370.19	4,817.85
EXPENSES					
Power purchased	13,325.35	1,524.94	41,854.47	10,291.06	3,187.74
Substation operation	.....	.....	5,872.30	.....	.....
Substation maintenance	.....	.....	883.76	.....	.....
Distribution system, operation and maintenance	1,530.70	32.67	1,493.92	1,113.88	26.85
Line transformer maintenance	.....	.....	135.14	.....	.....
Meter maintenance	.....	.....	1,949.14	.....	.....
Consumers' premises expenses	.....	.....	.....	.....	.....
Street lighting, operation and maintenance	241.77	4.85	1,236.26	103.81	51.15
Promotion of business	.....	.....	618.33	.....	.....
Billing and collecting	.....	.....	1,976.14	.....	.....
General office, salaries and expenses	1,222.33	263.62	4,197.35	632.70	225.15
Undistributed expenses	.....	.....	2,541.49	.....	.....
Truck operation and maintenance	.....	.....	.....	.....	.....
Interest	2,134.13	320.58	7,552.60	216.94	812.93
Sinking fund and principal payments on debentures	1,978.00	214.27	4,866.34	330.86	501.31
Total expenses	20,432.28	2,360.93	75,177.24	12,689.25	4,805.13
Gross surplus	4,420.59	331.82	34,018.78	2,680.94	12.72
Gross loss	.....	.....	.....	.....	.....
Depreciation	1,031.00	120.00	5,548.00	438.00	218.00
Net surplus	3,389.59	211.82	28,470.78	2,242.94	.....
Net loss	.....	.....	.....	.....	205.28
NUMBER OF CONSUMERS					
Domestic service	271	34	2,271	194	72
Commercial light service	100	17	378	60	31
Power service	17	1	69	3	1
Total	388	52	2,718	257	104

"B"—Continued

Hydro Municipalities for Year Ended December 31, 1927

Martintown P.V.	Maxville 800	Prescott 2,692	Russell P.V.	Williamsburg P.V.	Winchester 1,120	ST. LAWRENCE SYSTEM SUMMARY
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
772.58	3,075.54	9,712.78	2,385.72	1,133.17	5,049.76	66,142.92
687.71	1,907.21	5,811.60	1,671.28	493.87	2,105.70	41,272.08
.....	222.30	4,706.58	400.82	270.70	1,372.34	59,154.41
.....	.....	2,057.60	.....	.....	.....	12,561.55
345.00	2,054.18	3,425.00	1,027.38	234.00	1,170.00	23,522.15
.....	.....	.....	.....	.....	.....	.....
66.64	.....	628.53	.....	67.81	1,161.85	8,294.22
1,871.93	7,259.23	26,342.09	5,485.20	2,199.55	10,859.65	210,947.33
911.98	3,840.69	14,455.49	3,263.57	1,369.71	6,360.83	100,385.83
.....	.....	1,574.61	.....	.....	.....	7,446.91
.....	.....	119.28	.....	.....	.....	1,003.04
10.00	155.10	2,011.90	117.77	93.00	994.72	7,580.51
.....	.....	.....	.....	.....	.....	135.14
.....	.....	22.80	.....	.....	.....	1,971.94
.....	.....	.....	.....	.....	.....	.....
23.50	70.56	576.39	239.61	23.98	51.00	2,622.88
.....	.....	.....	.....	.....	.....	618.33
.....	.....	860.88	.....	.....	.....	2,837.02
54.62	265.19	2,205.65	211.78	88.06	853.16	10,219.61
.....	.....	312.86	.....	.....	.....	2,854.35
.....	.....	.....	.....	.....	.....	.....
291.73	894.47	547.78	638.29	71.31	503.83	13,984.59
231.37	632.71	1,365.31	302.57	149.36	270.93	10,843.03
1,523.20	5,858.72	24,052.95	4,773.59	1,795.42	9,034.47	162,503.18
348.73	1,400.51	2,289.14	711.61	404.13	1,825.18	48,444.15
.....	.....	.....	.....	.....	.....	.....
102.00	394.00	2,015.00	210.00	101.00	461.00	10,638.00
246.73	1,006.51	274.14	501.61	303.13	1,364.18	37,806.15
.....	.....	.....	.....	.....	.....	.....
28	130	574	96	55	263	3,988
17	48	155	32	20	57	915
.....	2	23	1	1	3	121
45	180	752	129	76	323	5,024

STATEMENT

Detailed Operating Reports of Electrical Departments of

RIDEAU SYSTEM

Municipality	Carleton Place	Kemptville	Lanark	Perth	Smiths Falls
Population	4,221	1,191	594	3,571	6,933
EARNINGS	$ c.	$ c.	$ c.	$ c.	$ c.
Domestic service	17,593.16	5,716.97	2,228.38	18,545.46	39,285.83
Commercial light service	8,951.78	7,302.69	1,215.93	11,617.84	16,783.46
Commercial power service	18,727.17	4,611.00	151.50	15,086.00	25,397.28
Municipal power	2,743.04	.....	.....	2,902.09	1,960.42
Street lighting	2,833.42	1,599.00	720.00	2,734.58	6,876.35
Rural service	.....	.....	.....	.....	.....
Miscellaneous	1,187.94	947.06	.....	5,262.45	1,813.17
Total earnings	52,036.51	20,176.72	4,315.81	56,148.42	92,116.51
EXPENSES					
Power purchased	36,064.96	9,021.91	2,945.89	33,179.59	48,782.27
Substation operation	.....	.....	.....	360.00	1,480.80
Substation maintenance	147.27	.....	.....	.....	241.75
Distribution system, operation and maintenance	2,715.42	1,542.22	18.70	1,534.11	2,278.20
Line transformer maintenance	61.75	.....	.....	56.64	4.67
Meter maintenance	81.26	.....	.....	544.74	718.19
Consumers' premises expenses	.....	.....	.....	.....	.....
Street lighting, operation and maintenance	674.48	69.95	20.50	254.17	917.21
Promotion of business	.....	.....	.....	.....	.....
Billing and collecting	1,465.31	.....	.....	1,225.17	1,571.21
General office, salaries and expenses	1,396.03	951.42	284.27	2,746.13	2,632.44
Undistributed expenses	370.50	.....	.....	869.85	1,174.44
Truck operation and maintenance	.....	.....	.....	525.25	620.38
Interest	3,268.92	1,416.64	287.74	5,714.31	8,486.49
Sinking fund and principal payments on debentures	1,698.73	448.56	327.43	2,049.19	8,688.18
Total expenses	47,944.63	13,450.70	3,884.53	49,059.15	77,596.23
Gross surplus	4,091.88	6,726.02	431.28	7,089.27	14,520.28
Gross loss	.....	.....	.....	.....	.....
Depreciation	1,457.00	636.00	181.00	2,288.00	4,422.00
Net surplus	2,634.88	6,090.02	250.28	4,801.27	10,098.28
Net loss	.....	.....	.....	.....	.....
NUMBER OF CONSUMERS					
Domestic service	863	257	102	797	1,561
Commercial light service	179	86	31	182	242
Power service	16	6	2	21	38
Total	1,058	349	135	1,000	1,841

"B"—Continued

Hydro Municipalities for Year Ended December 31, 1927

	THUNDER BAY SYSTEM				OTTAWA SYSTEM	TRENT SYSTEM	
RIDEAU SYSTEM SUMMARY	Fort William 22,339	Nipigon P.V.	Port Arthur 17,388	THUNDER BAY SYSTEM SUMMARY	Ottawa 118,697	Bloom-field 649	Havelock 1,073
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
83,369.80	149,190.95	1,796.81	83,195.43	234,183.19	253,890.90	2,480.90	5,567.63
45,871.70	44,603.83	1,765.23	52,920.94	99,290.00	124,751.38	1,189.10	1,466.53
63,972.95	67,888.88	.....	670,881.33	738,770.21	58,988.05	3,665.22	6,281.83
7,605.55	20,250.00	.....	36,906.59	57,156.59	30,384.04	.....	.....
14,763.35	19,219.42	406.25	17,167.10	36,792.77	58,166.17	645.00	1,661.00
.....	.....	.....	.....	.....	.....	.....	.....
9,210.62	31.11	.....	10,728.73	10,759.84	1,303.32	282.65	140.03
224,793.97	301,184.19	3,968.29	871,800.12	1,176,952.60	527,483.86	8,262.87	15,117.02
129,994.62	213,592.34	1,304.67	658,036.54	872,933.55	192,049.17	5,380.74	9,557.37
1,840.80	5,924.14	.....	18,072.48	23,996.62	14,607.45	.....	.....
389.02	339.61	.....	535.10	874.71	.....	.....	.....
8,088.65	11,118.26	103.70	16,586.49	27,808.45	28,258.56	45.40	835.66
123.06	162.24	.....	603.89	766.13	30.47	.....	.....
1,344.19	9,424.74	.....	2,901.14	12,325.88	10,706.76	.....	.....
.....	136.23	.....	.....	136.23	.....	.....	.....
1,936.31	6,722.29	17.03	4,517.14	11,256.46	30,296.07	16.20	80.31
.....	.....	.....	806.07	806.07	7,569.68	.....	.....
4,261.69	4,375.86	.....	5,038.32	9,414.18	31,846.19	.....	.....
8,010.29	9,902.95	209.37	14,453.25	24,565.57	21,508.16	368.58	523.96
2,414.79	3,248.76	.....	6,072.57	9,321.33	25,133.28	.....	.....
1,145.63	.....	.....	2,236.72	2,236.72	.....	.....	.....
19,174.10	21,954.39	545.83	21,385.07	43,885.29	39,541.30	575.50	1,616.66
13,212.09	13,966.55	305.45	9,328.65	23,600.65	19,410.13	284.68	1,251.71
191,935.24	300,868.36	2,486.05	760,573.43	1,063,927.84	420,957.22	6,671.10	13,865.67
32,858.73	315.83	1,482.24	111,226.69	113,024.76	106,526.64	1,591.77	1,251.35
.....	.....	.....	.....	.....	.....	.....	.....
8,984.00	10,679.00	256.00	13,035.00	23,970.00	56,410.00	312.00	675.00
23,874.73	.....	1,226.24	98,191.69	89,054.76	50,116.64	1,279.77	576.35
.....	10,363.17	.....	.....	.....	.....	.....	.....
3,580	5,232	93	3,757	9,082	11,365	135	287
720	887	15	756	1,658	1,489	22	50
83	101	.....	85	186	200	9	3
4,383	6,220	108	4,598	10,926	13,054	166	340

STATEMENT

Detailed Operating Reports of Electrical Departments of

TRENT SYSTEM—Continued

Municipality	Kingston	Lakefield	Marmora	Norwood	Omemee
Population	21,689	1,291	780	748	590
EARNINGS	$ c.	$ c.	$ c.	$ c.	$ c.
Domestic service	92,065.50	5,564.62	2,617.77	3,767.81	2,232.88
Commercial light service	74,111.96	4,433.90	1,627.66	2,009.05	1,123.44
Commercial power service	57,345.74	2,927.99	265.28	1,742.11	2,273.30
Municipal power	6,846.04	.....	.....	.....	.....
Street lighting	20,000.00	1,906.31	1,740.00	1,913.00	878.24
Rural service	.....	.....	.....	.....	.....
Miscellaneous	7,350.89	428.13	.....	200.99	.....
Total earnings	257,720.13	15,260.95	6,250.71	9,632.96	6,507.86
EXPENSES					
Power purchased	94,831.32	7,377.57	3,626.02	4,538.37	4,277.50
Substation operation	11,746.82	.....	.....	.....	.....
Substation maintenance	6,918.32	.....	.....	.....	.....
Distribution system, operation and maintenance	18,693.73	1,413.57	88.27	723.14	382.70
Line transformer maintenance	2,252.84	.....	.....	.....	.....
Meter maintenance	3,414.26	.....	.....	.....	.....
Consumers' premises expenses	1,790.00	.....	.....	.....	.....
Street lighting, operation and maintenance	4,986.58	86.20	28.95	53.86	51.79
Promotion of business	257.66	.....	.....	.....	.....
Billing and collecting	5,025.96	.....	.....	.....	.....
General office, salaries and expenses	10,685.33	398.73	509.16	250.34	226.72
Undistributed expenses	8,837.05	.....	.....	73.50	.....
Truck operation and maintenance	2,740.90	.....	.....	.....	.....
Interest	12,508.13	1,978.22	737.48	2,034.58	510.25
Sinking fund and principal payments on debentures	10,397.89	565.93	780.69	723.43	535.99
Total expenses	195,086.79	11,820.22	5,770.57	8,397.22	5,984.95
Gross surplus	62,633.34	3,440.73	480.14	1,235.74	522.91
Gross loss	.....	.....	.....	.....	.....
Depreciation	12,710.00	758.00	454.00	791.00	432.00
Net surplus	49,923.34	2,682.73	26.14	444.74	90.91
Net loss	.....	.....	.....	.....	.....
NUMBER OF CONSUMERS					
Domestic service	4,986	257	161	207	120
Commercial light service	786	75	50	68	40
Power service	133	8	4	4	8
Total	5,905	340	215	279	168

"B"—Concluded

Hydro Municipalities for Year Ended December 31, 1927

Peterboro' 21,495	Picton 3,206	Warkworth P.V.	Wellington 821	Whitby 3,354	TRENT SYSTEM SUMMARY	ALL SYSTEMS GRAND SUMMARY
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
95,290.21	15,028.51	1,780.41	4,303.39	14,544.75	245,244.38	8,470,649.84
64,356.65	7,510.09	1,136.18	2,095.04	7,011.83	168,071.43	4,661,133.31
82,187.81	7,082.95	.....	3,744.73	15,653.90	183,170.86	7,405,015.16
7,149.61	2,643.18	.....	30.07	1,966.26	18,635.16	1,913,502.88
16,944.82	3,561.74	864.00	845.00	2,698.92	53,708.03	1,532,876.00
.....	.....	.....	.....	.....	.....	13,765.72
186.07	3,545.12	159.31	250.00	778.74	13,321.93	586,079.22
266,165.17	39,371.59	3,939.90	11,268.23	42,654.40	682,151.79	24,583,022.13
169,927.67	28,534.10	2,566.05	6,342.03	28,016.98	364,975.72	13,652,712.09
2,590.76	.....	.....	.....	673.72	15,011.30	446,087.41
2,725.80	.....	.....	.....	.....	9,644.12	275,148.86
6,911.56	2,202.36	115.70	833.11	2,713.34	34,958.54	773,015.39
350.99	105.99	.....	.....	37.82	2,747.64	97,757.58
3,946.70	211.60	.....	.....	257.87	7,830.43	221,076.82
150.00	.....	.....	.....	.....	1,940.00	302,353.38
2,684.11	887.27	14.59	10.00	874.26	9,774.12	321,643.28
.....	.....	.....	.....	.....	257.66	223,946.56
6,766.95	1,106.71	.....	.....	1,180.44	14,080.06	630,048.75
7,021.71	3,084.49	285.30	548.16	1,656.06	25,558.54	856,913.07
4,412.94	751.92	.....	.....	738.44	14,813.85	454,536.82
2,637.47	.....	.....	.....	.....	5,378.37	78,939.01
23,880.33	115.88	642.80	871.53	1,901.59	47,372.95	2,173,345.46
13,620.45	427.59	156.34	438.62	1,851.59	31,034.91	1,521,510.30
247,627.44	37,427.91	3,780.78	9,043.45	39,902.11	585,378.21	22,029,034.78
18,537.73	1,943.68	159.12	2,224.78	2,752.29	96,773.58	2,553,987.35
.....	.....	.....	.....	.....	.....	.....
12,546.42	1,321.00	150.00	541.00	1,507.55	32,197.97	1,262,000.65
5,991.31	622.68	9.12	1,683.78	1,244.74	64,575.61	1,291,986.70
.....	.....	.....	.....	.....	.....	.....
5,096	911	83	240	734	13,217	372,066
845	190	40	56	137	2,359	61,922
154	47	.....	8	13	391	11,079
6,095	1,148	123	304	884	15,967	445,067

STATEMENT "C"

Street Lighting Installation in Hydro Municipalities, December 31, 1927, showing Cost per Lamp, Cost per Year, and Cost per Capita

Municipality	Population	Number of lamps	Size and style of lamps	Cost per lamp per annum	Total cost per annum	Cost per capita
				$ c.	$ c.	$ c.
Acton	1,835	116 61 2	80 c.p. *s* 100 watt *m* 300 watt *m*	10.00 11.00 21.50	1,823.26	1.00
Agincourt	.....	50	100 watt *m*	13.00	650.00	**
Ailsa Craig	418	56	100 watt *m*	11.00	616.00	1.47
Alexandria	2,280	91 41	100 watt *m* 200 watt *m*	21.00 31.00	3,100.09	1.36
Alliston	1,280	101 12	100 c.p. *s* 100 watt *m*	20.00 20.00	2,278.00	1.78
Alvinston	632	90	100 watt *m*	20.00	1,766.66	2.80
Amherstburg	2,907	83 9	100 c.p. *s* 250 c.p. *s*	9.50 21.50	987.64	0.34
Ancaster Twp	.....	81 4	100 watt *m* 300 watt *m*	11.00 26.00	982.66	**
Apple Hill	.....	23	100 watt *m*	25.00	575 00	**
Arkona	363	46	100 watt *m*	25.00	1,112 48	3 07
Arthur	1,102	83 4	100 watt *m* 200 watt *m*	25.00 38.00	2,177.04	1.97
Aylmer	2,158	148 14 1	100 watt *m* 300 watt *m* 1,000 watt *m*	12.00 27.00 56.00	2,210.00	1.02
Ayr	810	87	100 watt *m*	10.00	905.78	1.12
Baden	.....	63	100 watt *m*	8.00	504.00	**
Barrie	7,339	449 15 41 23	150 c.p. *s* 100 watt *m* 200 watt *m* 300 watt *m*	8.00 15.00 18.00 22.00	5,020.98	0.68
Barton Twp	.....	280	100 watt *m*	12.00	3,360.00	**
Beachville	.....	46	100 watt *m*	11.00	506.00	**
Beaverton	978	107 8	100 watt *m* 100 watt *m*	10.00 7.00	1,130.00	1.16
Beeton	561	63 14	100 c.p. *s* 100 watt *m*	18.00 18.00	1,386.00	2.47
Belle River	669	70	100 watt *m*	12.00	750.00	1.12
Blenheim	1,569	136 4 13	100 c.p. *s* 400 c.p. *s* 600 c.p. *s*	14.00 33.00 34.50	2,443.00	1.56

**Population not shown in Government statistics. *s*Series system. *m*Multiple system.

STATEMENT "C"—Continued

Street Lighting Installation in Hydro Municipalities, December 31, 1927, showing Cost per Lamp, Cost per Year, and Cost per Capita

Municipality	Population	Number of lamps	Size and style of lamps	Cost per lamp per annum	Total cost per annum	Cost per capita
				$ c.	$ c.	$ c.
Bloomfield	649	43	100 c.p. *s*	15.00	645.00	1.00
Blyth	643	99	100 watt *m*	15.00	1,485.00	2.31
Bolton	631	55	100 watt *m*	15.00	822.82	1.30
Bothwell	648	63 21	100 watt *m* 300 watt *m*	11.00 30.00	1,007.74	1.56
Bradford	991	60 7	100 c.p. *s* 100 watt *m*	22.00 21.00	1,474.20	1.49
Brampton	4,835	631	100 watt *m*	7.00	4,405.33	0.91
Brantford	27,410	3469 10 12 2 14 150	100 watt *m* 150 watt *m* 200 watt *m* 500 watt *m* 750 watt *m* Mag. arcs	7.50 8.50 11.00 45.00 46.00 45.00	33,718.56	††
Brantford Twp.		283	100 watt *m*	13.00	3,652.98	**
Brechin		26	100 watt *m*	20.00	490.00	**
Brigden		38 20	60 watt *m* 100 watt *m*	11.00 15.00	718.00	**
Brockville	9,091	549 15 40 51	100 c.p. *s* 1-Lt. std. *m* 3-Lt. stds. *m* 5-Lt. stds. *m*	12.00 18.00 22.00 25.00	8,962 00	0.99
Brussels	822	79 18	100 watt *m* 200 watt *m*	15.00 25.00	1,611.64	1.96
Burford		62 4	100 watt *m* 250 watt *m*	13.00	848.17	**
Burgessville		23	100 watt *m*	14.00	322.00	**
Caledonia	1,450	141 9	100 watt *m* 100 watt *m*	8.00 13.00	1,245.00	0.86
Campbellville		18	100 watt *m*	25.00	456.00	**
Cannington	880	73	100 watt *m*	15.00	1,095.00	1.24
Carleton Place	4,221	258	60 watt *m*	11.00	2,833.42	0.67
Cayuga	696	75	100 watt *m*	18.00	1,320.00	1.90
Chatham	14,142	37 707 90 68	150 c.p. *s* 150 c.p. *s* 600 c.p. *s* 1,000 c.p. *s*	12.00 13.00 30.00 38.00	14,873.68	1.05

**Population not shown in Government statistics. *s*Series system. *m*Multiple system.
††Part of cost paid in form of debenture charges.

STATEMENT "C"—Continued

Street Lighting Installation in Hydro Municipalities, December 31, 1927, showing Cost per Lamp, Cost per Year, and Cost per Capita

Municipality	Population	Number of lamps	Size and style of lamps	Cost per lamp per annum	Total cost per annum	Cost per capita
				$ c.	$ c.	$ c.
Chatsworth	274	39 2	150 watt *m* 100 watt *m*	14.00 11.00	568.00	2.07
Chesley	1,746	111	100 c.p. *s*	15.00	1,640.00	0.94
Chesterville	1,038	86	100 watt *m*	13.00	1,133.00	1.09
Chippawa	1,101	78	100 watt *m*	12.00	958.17	0.87
Clifford	490	53	100 watt *m*	16.00	848.00	1.73
Clinton	1,974	157 11	150 c.p. *s* 100 watt *m*	11.00 11.00	1,935.88	0.98
Coldwater	620	48	100 watt *m*	11.00	528.00	0.85
Collingwood	6,002	419	150 c.p. *s*	8.00	3,352.00	0.56
Comber	.....	54	100 watt *m*	12.00	652.50	**
Cookstown	.....	56	100 c.p. *s*	18.00	1,008.00	**
Cottam	.....	24	100 watt *m*	20.00	453.87	**
Courtright	416	41	100 watt *m*	22.00	902.00	2.17
Creemore	652	59	100 watt *m*	10.00	570.00	0.87
Dashwood	.....	41	100 watt *m*	15.00	615.00	**
Delaware	.....	18	100 watt *m*	14.00	252.00	**
Dorchester	.....	36	100 watt *m*	12.00	426.80	**
Drayton	568	60	100 watt *m*	13.00	897.00	1.58
Dresden	1,384	126	100 c.p. *s*	14.00	1,757.00	1.27
Drumbo	.....	38	100 watt *m*	15.00	570.00	**
Dublin	.....	44	100 watt *m*	20.00	733.33	**
Dundalk	710	93	100 watt *m*	9.00	837.00	1.18
Dundas	5,005	319 8 7	100 watt *m* 200 watt *m* 500 watt *m*	11.00 16.00 36.00	3,888.02	0.78
Dunnville	3,349	232 27	100 c.p. *s* 600 c.p. *s*	12.00 50.00	4,118.08	1.23
Durham	1,658	105	150 c.p. *s*	16.00	1,685.32	1.02
Dutton	865	103	100 watt *m*	9.00	933.00	1.08
Elmira	2,535	184 8	100 watt *m* 200 watt *m*	10.00 15.00	1,960.00	0.77

**Population not shown in Government statistics. *s*Series system. *m*Multiple system.

STATEMENT "C"—Continued

Street Lighting Installation in Hydro Municipalities, December 31, 1927, showing Cost per Lamp, Cost per Year, and Cost per Capita

Municipality	Population	Number of lamps	Size and style of lamps	Cost per lamp per annum	Total cost per annum	Cost per capita
				$ c.	$ c.	$ c.
Elmvale	.....	59	100 watt *m*	13.00	766.98	**
Elmwood	.....	23	150 watt *m*	21.00	483.00	**
Elora	1,174	100	100 watt *m*	16.00	1,559.98	1.33
Embro	458	53	100 watt *m*	14.00	713.73	1.56
Erieau	203	21	100 watt *m*	20.00	430.00	†
Essex	1,721	95 22	60 watt *m* 100 watt *m*	13.00 15.00	1,506.57	0.87
Etobicoke Twp.	.....	919	100 watt *m*	13.00	11,747.48	**
Exeter	1,582	163 23	100 watt *m* 200 watt *m*	9.00 18.00	1,881.24	1.19
Fergus	1,780	122 30	100 watt *m* 150 watt *m*	16.00 18.50	2,499.00	1.40
Flesherton	412	48	100 watt *m*	11.00	528.00	1.28
Fonthill	701	60	100 watt *m*	12.00	660.00	0.94
Ford City	12,689	296 119 126	100 watt *m* 200 watt *m* 300 watt *m*	10.00 18.00 24.00	6,081.12	††
Forest	1,421	117 125	100 watt *m* 60 watt *m*	11.00 7.00	2,213.00	1.56
Fort William	22,339	120 49 382 206 119	1,000 c.p. *s* 600 c.p. *s* 150 c.p. *s* 100 watt *m* Arcs	45.00 30.00 8.50 8.50 45.00	19,219.42	0.86
Galt	12,604	972 316 152 74	100 c.p. *s* 100 watt *m* 300 watt *m* 500 watt *m*	9.00 12.00 35.00 40.00	20,895.01	1.66
Georgetown	1,985	186	100 watt *m*	12.00	2,235.14	‡
Glencoe	802	101 23	100 watt *m* 200 watt *m*	14.00 20.00	1,884.00	2.35
Goderich	4,211	309 8 8 16 6 1	100 c.p. *s* 100 watt *m* 200 watt *m* 3-Lt. stds. *m* 100 watt *m* Park	9.00 15.00 25.00 35.00 15.00 4.50	3,692.50	0.88
Grand Valley	655	52	100 watt *m*	16.00	832.00	1.27

**Population not shown in Government statistics. *s*Series system. *m*Multiple system.
††Part of cost paid in form of debenture charges. ‡Includes Glen Williams.
†Summer population not in statistics.

STATEMENT "C"—Continued

Street Lighting Installation in Hydro Municipalities, December 31, 1927, showing Cost per Lamp, Cost per Year, and Cost per Capita

Municipality	Population	Number of lamps	Size and style of lamps	Cost per lamp per annum	Total cost per annum	Cost per capital
				$ c.	$ c.	$ c.
Granton	.....	33	100 watt *m*	11.00	337.50	**
Gravenhurst	1,768	11	100 watt *m*	12.00	1,817.60	1.03
		112	100 c.p. *s*	12.00		
		16	150 c.p. *s*	14.00		
Guelph	19,230	17	60 watt *m*	4.00	15,234.01	0.79
		1351	100 watt *m*	10.00		
		34	200 watt *m*	12.50		
		85	300 watt *m*	18.75		
		2	500 watt *m*	25.00		
		2	1,000 watt *m*	46.50		
Hagersville	1,231	100	100 watt *m*	12.00	1,200.00	0.97
Hamilton	122,459	8079	100 watt *m*	7.50	89,028.28	0.73
		1053	200 watt *m*	11.00		
		22	300 watt *m*	18.00		
		413	500 watt *m*	37.00		
		25	750 watt *m*	55.00		
Hanover	2,834	16	400 c.p. *s*	32.00	3,461.16	1.22
		91	150 c.p. *s*	27.00		
		12	200 watt *m*	32.00		
		4	100 watt *m*	29.00		
Harriston	1,247	106	150 c.p. *s*	14.00	1,468.91	1.18
Harrow	.....	53	100 watt *m*	14.00	742.00	**
Havelock	1,073	63	100 c.p. *s*	19.00	1,661.00	1.55
		16	250 c.p. *s*	29.00		
Hensall	786	61	100 watt *m*	12.00	807.00	1.03
		7	200 watt *m*	22.50		
Hespeler	2,804	142	150 c.p. *s*	10.00	1,949.00	0.69
		27	250 c.p. *s*	16.00		
		7	300 watt *m*	35.00		
Highgate	399	50	100 watt *m*	11.00	517.89	1.30
Holstein	.....	14	100 watt *m*	35.00	490.00	**
Humberstone	2,144	106	100 watt *m*	12.00	1,353.00	0.63
Huntsville	2,760	27	400 c.p. *s*	36.00	2,276.00	0.82
		46	150 c.p. *s*	14.00		
		10	50 watt *m*	10.00		
		56	75 watt *m*	10.00		
Ingersoll	5,047	13	100 c.p. Pks. *s*	5.50	4,167.00 ‡	0.82
		316	100 c.p. *s*	11.00		
		2	600 c.p. *s*	28.00		
		2	1,000 c.p. *s*	25.00		
		26	1,000 c.p. *s*	35.00		
Jarvis	472	56	100 watt *m*	14.00	644.00	1.36
Kemptville	1,191	78	100 watt *m*	20.50	1,599.00	1.34

**Population not shown in Government statistics. *s*Series system. *m*Multiple system.
‡Installation and renewals paid by church.

STATEMENT "C"—Continued

Street Lighting Installation in Hydro Municipalities, December 31, 1927, showing Cost per Lamp, Cost per Year, and Cost per Capita

Municipality	Population	Number of lamps	Size and style of lamps	Cost per lamp per annum	Total cost per annum	Cost per capita
				$ c.	$ c.	$ c.
Kincardine	2,047	113	150 c.p. *s*	24.00	3,844.00	1.88
		13	400 c.p. *s*	29.00		
		21	100 watt *m*	18.00		
		13	200 watt *m*	29.00		
Kingston	21,689	84	100 c.p. *s*		20,000.00	0.92
		376	600 c.p. *s*			
		61	1,000 c.p. *s*			
Kingsville	2,193	70	250 c.p. *s*	25.00	4,822.00	††
		68	400 c.p. *s*	30.00		
		100	60 watt *m*	12.00		
		7	100 watt *m*	15.00		
Kirkfield	.....	23	100 watt *m*	20.00	460.00	**
Kitchener	25,592	43	16 c.p. *s*	8.00	32,573.70	1.27
		1905	80 c.p. *s*	10.00		
		59	100 watt *s*	10.00		
		338	200 watt *m*	14.00		
		22	250 c.p. *m*	17.00		
		65	300 watt *m*	17.00		
		27	300 watt *m*	18.50		
		77	300 watt *m*	21.00		
		145	500 watt *m*	26.00		
		16	1,000 c.p. *m*	26.00		
Lakefield	1,291	101	100 watt *m*	18.00	1,906.31	1.48
Lambeth	.....	32	100 watt *m*	13.00	439.00	**
		1	200 watt *m*	23.00		
Lanark	594	36	100 watt *m*	20.00	720.00	1.21
Lancaster	571	41	100 watt *m*	36.50	1,496.50	2.62
La Salle	583	64	100 watt *m*	17.00	1,036.69	1.78
Leamington	4,576	145	100 watt *m*	14.00	5,279.59	††
		20	200 watt *m*	18.00		
		91	400 c.p. *s*	30.00		
		38	600 c.p. *s*	35.00		
Listowel	2,515	129	60 watt *m*	9.00	3,247.83	1.29
		115	100 watt *m*	11.00		
		6	200 watt *m*	25.00		
		24	300 watt *m*	30.00		
		3	500 watt *m*	35.00		
London	64,274	2492	150 c.p. *s*	11.00	41,996.88	††
		72	400 c.p. *s*	28.00		
		259	400 watt *m*	28.00		
		89	500 watt *m*	45.00		
		173	600 watt *m*	35.00		
		27	200 watt *m*	15.00		
London Twp.	.....	46	100 watt *m*	12.00	552.00	**

**Population not shown in Government statistics. *s*Series system. *m*Multiple system.
††Part of cost paid in form of debenture charges.

STATEMENT "C"—Continued

Street Lighting Installation in Hydro Municipalities, December 31, 1927, showing Cost per Lamp, Cost per Year, and Cost per Capita

Municipality	Population	Number of lamps	Size and style of lamps	Cost per lamp per annum	Total cost per annum	Cost per capita
				$ c.	$ c.	$ c.
Lucan	538	67	100 watt *m*	15.00	1,005.00	1.87
Lucknow	1,041	56	100 watt *m*	25.00	1,400.00	1.34
Lynden	.....	39	100 watt *m*	10.00	392.08	**
Markdale	879	84	150 c.p. *s*	8.00	650.00	0.74
Markham	945	20 80	60 watt *m* 100 watt *m*	11.50 15.00	1,430.00	1.51
Marmora	780	87	100 watt *m*	20.00	1,740.00	2.23
Martintown	.....	15	100 watt *m*	23.00	345.00	**
Maxville	800	59	150 c.p. *s*	35.00	2,054.18	2.55
Meaford	2,706	154 34	150 c.p. *s* 200 watt *m*	14.00 24.00	2,833.34	1.05
Merlin	.....	43	100 watt *m*	16.00	688.00	**
Merriton	2,601	285	100 watt *m*	9.00	2,565.00	0.99
Midland	8,085	344 30 36	150 c.p. *s* 300 watt *m* 500 watt *m*	10.00 44.00 44.00	6,676.92	0.83
Milton	1,963	200	100 watt *m*	10.00	2,099.94	1.07
Milverton	992	94 12	100 watt *m* 200 watt *m*	9.00 15.00	976.50	0.98
Mimico	5,244	206 104	100 watt *m* 200 watt *m*	15.00 23.00	5,426.29	1.03
Mitchell	1,720	214	100 c.p. *s*	9.00	1,926.00	1.12
Moorefield	.....	25	100 watt *m*	16.00	400.00	**
Mount Brydges	.....	40	100 watt *m*	11.00	440.00	**
Mount Forest	1,799	131 39 17	150 c.p. *s* 250 c.p. *s* 100 watt *m*	13.00 16.00 13.00	2,548.03	1.42
Neustadt	457	39	150 c.p. *s*	25.00	975.00	2.14
Newbury	285	46	100 watt *m*	16.00	736.00	2.58
New Hamburg	1,376	240	100 watt *m*	9.00	2,180.00	1.58
New Toronto	4,219	88 28 87 8 21 59 3	75 watt *m* 75 watt *m* 75 watt *m* 100 watt *m* 200 watt *m* 200 watt *m* 500 watt *m*	16.50 17.50 18.00 18.50 22.50 23.00 34.50	5,301.95	1.25

**Population not shown in Government statistics. *s*Series system. *m*Multiple system.

STATEMENT "C"—Continued

Street Lighting Installation in Hydro Municipalities, December 31, 1927, showing Cost per Lamp, Cost per Year, and Cost per Capita

Municipality	Population	Number of lamps	Size and style of lamps	Cost per lamp per annum	Total cost per annum	Cost per capita
				$ c.	$ c.	$ c.
Niagara Falls	17,380	762	100 c.p. *s*	12.00	29,929.54	1.72
		58	600 c.p. *s*	57.00		
		125	600 c.p. *s*	57.00		
		196	1,000 c.p. *s*	57.00		
		2	100 watt *m*	12.00		
Niagara-on-the-Lake	1,613	202	100 watt *m*	10.00	2,407.18	1.49
		23	200 watt *m*	18.00		
Nipigon	.....	20	150 watt *m*	25.00	406.25	**
Norwich	1,328	114	100 watt *m*	10.00	1,910.00	1.44
		22	400 watt *m*	35.00		
Norwood	748	85	100 c.p. *s*	23.00	1,913.00	2.56
Oil Springs	471	43	100 watt *m*	16.00	685.30	1.45
Omemee	590	42	150 c.p. *s*	14 00	878.24	1.49
		10	400 c.p. *s*	28.00		
Orangeville	2,668	59	400 c.p. *s*	25.00	3,514.81	1.32
		94	150 c.p. *s*	19.00		
Ottawa	118,697	59	Arcs.	45.00	39,492.85	0.33
		401	100 c.p. *s*	7.00		
		341	400 c.p. *s*	25.00		
		746	600 c.p. *s*	35.00		
		2900	100 watt *m*	48c per ft.	18,673.32	*a*
		406	100 watt *m*	6.00		
Otterville	.....	31	100 watt *m*	13.00	403.00	**
Owen Sound	12,339	362	100 c.p. *s*	13.00	9,931.09	0.80
		75	150 c.p. *s*	13.50		
		51	250 c.p. *s*	16.00		
		3	500 c.p. *s*	40.00		
		28	400 c.p. *s*	23.00		
		38	1,000 c.p. *s*	40.00		
		46	100 watt *m*	11.00		
		43	200 watt *m*	14.00		
Paisley	750	88	100 watt *m*	18.00	1,584.00	2.11
Palmerston	1,573	100	80 c.p. *s*	9.00	1,411.92	0.90
		10	100 c.p. *s*	10.00		
		8	250 c.p. *s*	25.00		
		10	60 watt *m*	9.00		
		2	40 watt *m*	9.00		
		2	250 watt *m*	25.00		
		3	300 watt *m*	25.00		
Paris	4,234	430	100 c.p. *s*	9.00	5,728.50	1.35
		13	400 c.p. *s*	42.00		
		25	500 watt *m*	52.50		
Parkhill	1,091	75	100 watt *m*	14.00	1,412.50	1.29
		15	200 watt *m*	23.00		

**Population not shown in Government statistics. *s*Series system. *m*Multiple system.
*a*Collected as local improvement on frontage basis and not included in average cost.

STATEMENT "C"—Continued

Street Lighting Installation in Hydro Municipalities, December 31, 1927, showing Cost per Lamp, Cost per Year, and Cost per Capita

Municipality	Population	Number of lamps	Size and style of lamps	Cost per lamp per annum	Total cost per annum	Cost per capita
				$ c.	$ c.	$ c.
Penetanguishene..	3,888	186	150 c.p. *s*	10.00	1,850.09	0.48
Perth.....	3,571	65	100 c.p. *s*	20.00	2,734.58	0.77
		11	250 c.p. *s*	34.00		
		4	400 c.p. *s*	40.00		
		16	600 c.p. *s*	60.00		
Peterborough....	21,495	600	60 watt *m*	9.00	16,994.82	0.79
		372	100 watt *m*	10.00		
		194	300 watt *m*	18.00		
		1	500 watt *m*	34.00		
		115	400 c.p. *s*	43.00		
Petrolia.....	2,638	145	100 c.p. *s*	11.00	2,529.96	0.96
		24	400 c.p. *s*	38.00		
Picton.....	3,206	212	100 c.p. *s*	10.00	3,561.74	1.11
		85	250 c.p. *s*	17.00		
Plattsville.....	.....	34	100 watt *m*	16.00	544.50	**
Point Edward....	1,442	58	150 c.p. *s*	12.00	783.00	0.54
Port Arthur.....	17,388	.....	.....	.....	17,167.10	0.99
Port Colborne....	5,352	248	100 watt *m*	13.00	3,947.34	0.74
		108	200 watt *m*	17.00		
Port Credit.....	1,247	145	100 watt *m*	10.00	1,679.00	1.35
		76	200 watt *m*	16.00		
Port Dalhousie...	1,563	85	100 watt *m*	16.00	1,360.00	0.87
Port Dover.....	1,642	123	100 watt *m*	15.00	2,186.41	1.33
		19	300 watt *m*	35.00		
Port McNicoll...	650	44	100 watt *m*	13.00	572.00	0.88
Port Perry.....	1,150	95	100 watt *m*	16.00	1,505.67	1.31
Port Rowan.....	696	51	100 watt *m*	18.00	819.00	1.18
Port Stanley.....	692	165	100 watt *m*	12.00	1,980.00	†
Prescott.....	2,692	164	100 watt *m*	10.00	3,425.00	1.27
		108	2-Lt. brckts. *m*	17.00		
Preston.....	5,649	1	600 c.p. *s*	20.00	4,987.76	0.88
		322	150 c.p. *s*	10.00		
		34	1,000 c.p. *s*	35.00		
		6	1,000 c.p., Br. *s*	35.00		
		8	400 c.p., Br. *s*	20.00		
		6	5-Lt. stds. *s*	40.00		
Priceville.....	.....	14	100 watt *m*	40.00	560.00	**
Princeton.....	.....	24	100 watt *m*	16.00	384.00	**

**Population not shown in Government statistics. *s*Series system. *m*Multiple system.
†Summer population not in statistics.

STATEMENT "C"—Continued

Street Lighting Installation in Hydro Municipalities, December 31, 1927, showing Cost per Lamp, Cost per Year, and Cost per Capita

Municipality	Population	Number of lamps	Size and style of lamps	Cost per lamp per annum	Total cost per annum	Cost per capita
				$ c.	$ c.	$ c.
Queenston	.....	33	100 watt *m*	16.00	532.66	**
Richmond Hill	1,211	14	100 watt *m*	13.50	1,341.00	1.11
		100	75 watt *m*	11.50		
Ridgetown	1,942	170	100 c.p. *s*	12.00	2,426.34	1.25
		18	400 c.p. *s*	25.00		
Ripley	427	49	100 watt *m*	27.00	1,323.00	3.10
Riverside	3,612	74	250 c.p. *s*	20.00	2,319.89	††
		167	100 watt *m*	11.00		
Rockwood	.....	83	100 watt *m*	10.00	745.00	**
Rodney	691	83	100 watt *m*	10.00	830.04	1.20
Russell	.....	46	100 watt *m*	22.00	1,027.38	**
St. Catharines	22,043	2937	100 watt *m*	7.50	22,474.55	1.02
St. George	.....	36	100 watt *m*	8.00	288.00	**
St. Jacobs	.....	43	100 watt *m*	12.00	516.00	**
St. Marys	4,037	228	100 c.p. *s*	8.00	3,567.00	0.88
		129	250 c.p. *s*	14.00		
St. Thomas	16,746	1066	100 c.p. *s*	9.00	14,055.21	0.84
		28	250 c.p. *s*	13.00		
		114	600 c.p. *s*	36.00		
Sandwich	8,077	206	100 c.p. *s*	12.00	7,991.34	††
		273	100 c.p. *s*	13.00		
		58	400 c.p. *s*	26.00		
		10	100 watt *m*	13.00		
		16	400 c.p. *s*	28.00		
Sarnia	16,058	705	150 c.p. *s*	12.00	11,922.52	0.74
		78	1,000 c.p. *s*	43.00		
		16	500 c.p. *s*	34.00		
Scarboro Twp	.....	285	100 c.p. *s*	17.00	9,691.69	**
		330	100 watt *m*	15.00		
		2	Subway	19.00		
Seaforth	1,808	60	80 c.p. *s*	9.00	1,573.33	0.87
		22	80 c.p. *s*	10.00		
		20	300 watt *m*	20.00		
		73	100 c.p. *s*	10.00		
Shelburne	1,031	95	150 c.p. *s*	12.00	1,140.00	1.11
Simcoe	4,354	270	100 c.p. *s*	9.00	3,048.23	0.70
		27	1,000 c.p. *s*	40.00		
		11	150 watt *m*	9.00		
		2	500 watt *m*	53.00		

**Population not shown in Government statistics. *s*Series system. *m*Multiple system.
††Part of cost paid direct in form of debenture charges.

STATEMENT "C"—Continued

Street Lighting Installation in Hydro Municipalities, December 31, 1927, showing Cost per Lamp, Cost per Year, and Cost per Capita

Municipality	Population	Number of lamps	Size and style of lamps	Cost per lamp per annum	Total cost per annum	Cost per capita
				$ c.	$ c.	$ c.
Smiths Falls	6,933	18	60 watt *m*	10.00	6,876.35	0.99
		218	100 watt *m*	20.00		
		94	300 watt *m*	25.00		
Springfield	405	47	100 watt *m*	15.00	705.00	1.74
Stamford Twp	.....	564	100 watt *m*	10.00	5,421.82	**
Stayner	954	76	150 c.p. *s*	14.00	1,388.00	1.45
		18	200 watt *m*	18.00		
Stouffville	1,067	95	100 watt *m*	16.00	1,522.00	1.43
Stratford	19,064	838	150 c.p. *s*	11.00	16,273.74	0.85
		63	1,000 c.p. *s*	25.00		
		167	1,000 c.p. *s*	30.00		
		11	1,000 c.p. *s*	40.00		
Strathroy	2,556	317	100 c.p. *s*	9.00	3,342.00	1.31
		33	250 c.p. *s*	15.00		
Sunderland	.....	30	100 watt *m*	18.00	540.00	**
Sutton	854	104	100 watt *m*	15.00	1,560.00	1.83
Tara	490	67	100 watt *m*	25.00	1,675.00	3.42
Tavistock	1,003	72	100 watt *m*	10.00	1,214.11	1.21
		35	200 watt *m*	12.00		
Tecumseh	1,786	60	100 watt *m*	14.00	842.39	††
Teeswater	850	20	400 c.p. *s*	45.00	1,908.00	2.24
		36	150 c.p. *s*	28.00		
Thamesford	.....	40	100 watt *m*	12.00	480.00	**
Thamesville	822	61	100 watt *m*	9.00	994.00	1.21
		27	200 watt *m*	14.00		
		7	200 watt *m*	18.00		
Thedford	480	67	100 watt *m*	17.00	1,139.00	2.37
Thorndale	.....	31	100 watt *m*	13.00	419.75	**
Thornton	.....	21	100 watt *m*	40.00	840.00	**
Thorold	5,328	285	60 watt *m*	10.00	4,036.00	0.76
		73	100 watt *m*	12.00		
		35	200 watt *m*	17.00		
Tilbury	1,987	104	100 watt *m*	10.00	1,048.99	0.53
Tillsonburg	3,119	253	100 c.p. *s*	9.00	3,086.25	0.99
		48	250 c.p. *s*	15.00		
		2	1,000 c.p. *s*	48.00		

**Population not shown in Government statistics. *s*Series system. *m*Multiple system.
††Part of cost paid direct in form of debenture charges.

STATEMENT "C"—Continued

Street Lighting Installation in Hydro Municipalities, December 31, 1927, showing Cost per Lamp, Cost per Year, and Cost per Capita

Municipality	Population	Number of lamps	Size and style of lamps	Cost per lamp per annum	Total cost per annum	Cost per capita
				$ c.	$ c.	$ c.
Toronto	549,429	7	50 watt *m*	6.56	476,037.12	0.87
		6	60 watt *m*	4.80		
		44591	100 watt *m*	8.00– 9.20		
		107	150 watt *m*	12.00–15.00		
		1533	200 watt *m*	18.00–23.00		
		91	250 watt *m*	20.00–24.50		
		1337	300 watt *m*	28.00		
		69	500 watt *m*	45.00		
		6	1,000 watt *m*	90.00		
		397	5-Lt. stds., 100 watt *m*	47.50		
		24	1-Lt. stds., 500 watt *m*	52.50		
		395	1-Ltd. stds., 300 watt *m*	50.00		
		63	1-Lt. stds., 500 watt *m*	47.50		
Toronto Twp	.....	267	100 watt *m*	14.00	3,797.38	**
Tottenham	530	49	150 c.p. *s*	25.00	1,225.08	2.31
Uxbridge	1,484	129	100 watt *m*	14.00	1,806.00	1.22
Victoria Harbor	1,417	76	100 watt *m*	12.00	912.00	0.64
Walkerville	9,071	56	600 c.p. *s*	55.00	13,101.82	††
		286	100 watt *m*	10.00		
		463	150 watt *m*	12.00		
Wallaceburg	4,074	182	150 c.p. *s*	12.00	2,939.91	0.72
		30	600 c.p. *s*	25.00		
		3	1,000 c.p. *s*	38.00		
Wardsville	201	34	75 watt *m*	20.00	680.00	3.38
Warkworth	.....	24	100 watt *m*	25.00	864.00	**
		6	200 watt *m*	44.00		
Waterdown	849	87	100 watt *m*	11.00	957.00	1.13
Waterford	1,061	174	100 watt *m*	9.00	1,584.60	1.49
Waterloo	6,789	328	100 c.p. *s*	8.00	6,437.16	0.95
		125	150 c.p. *s*	10.00		
		44	5-Lt. stds. *m*	36.00		
		10	3-Lt. stds. *m*	25.00		
		12	200 watt *m*	12.00		
		38	150 watt *m*	10.00		
		6	500 watt *m*	35.00		
		3	500 watt *m*	90.00		
Watford	1,012	86	100 watt *m*	11.00	1,144.20	1.13
		11	200 watt *m*	18.00		
Waubaushene	.....	38	100 watt *m*	11.00	418.00	**
Welland	9,233	15	600 c.p. *s*	30.00	7,571.80	0.82
		455	100 watt *m*	11.00		
		125	200 watt *m*	18.00		
		6	500 watt *m*	28.00		

**Population not shown in Government statistics. *s*Series system. *m*Multiple system.
††Part of cost paid direct in form of debenture charges.

STATEMENT "C"—Concluded

Street Lighting Installation in Hydro Municipalities, December 31, 1927, showing Cost per Lamp, Cost per Year, and Cost per Capita

Municipality	Population	Number of lamps	Size and style of lamps	Cost per lamp per annum	Total cost per annum	Cost per capita
				$ c.	$ c.	$ c.
Wellesley		60	100 watt *m*	12.00	720.00	**
Wellington	821	65	100 c.p. *s*	13.00	845.00	1.03
West Lorne	840	81	100 watt *m*	10.00	991.68	1.18
		10	200 watt *m*	18.00		
Weston	4,002	109	600 c.p. *s*	36.00	7,980.43	1.99
		417	100 c.p. *s*	7.50		
		5	5-Lt. stds. *m*	23.00		
		2	100 watt *m*	7.50		
		2	25 watt *m*	5.00		
		20	300 watt *m*	11.50		
		2	Signs	150.00		
Wheatley	682	65	100 watt *m*	15.00	954.75	1.40
Whitby	3,354	210	80 c.p. *s*	7.50	2,698.92	0.80
		119	100 watt *m*	7.50		
		1	500 watt *m*	11.50		
Williamsburg		18	100 watt *m*	13.00	234.00	**
Winchester	1,120	117	100 watt *m*	10.00	1,170.00	1.04
Windsor	56,433	1856	100 c.p. *s*	12.00	73,963.56	††
		791	100 c.p. *s*	13.00		
		636	400 c.p. *s*	26.00		
		602	600 c.p. *s*	45.00		
Wingham	2,424	25	400 c.p. *s*	37.00	4,045.00	1.67
		94	150 c.p. *s*	25.00		
		22	200 watt *m*	35.00		
Woodbridge	749	81	100 watt *m*	11.00	901.16	1.20
Woodstock	10,140	483	100 c.p. *s*	8.00	6,848.04	0.68
		38	250 c.p. *s*	20.00		
		172	60 watt *m*	8.00		
		109	100 watt *m*	8.00		
Woodville	435	36	100 watt *m*	14.00	504.00	1.16
Wyoming	452	50	100 watt *m*	16.00	800.00	1.77
York East Twp.		738	100 watt *m*	16.50	12,673.45	**
		1	500 watt *m*	30.00		
		41	300 watt *m*	22.00–30.00		
York North Twp.		34	100 watt *m*	12.00	2,070.38	**
		12	100 watt *m*	16.50		
		65	200 watt *m*	24.50		
Zurich		62	100 watt *m*	11.00	681.96	**

**Population not shown in Government statistics. *s*Series system. *m*Multiple system.
††Part of cost paid direct in the form of debenture charges.

STATEMENT "D"

Statistics Relating to the Supply of Electrical Energy to Consumers in Ontario Municipalities Served by the Hydro-Electric Power Commission

The following tabulation demonstrates the success attained by Ontario's municipal, co-operative electrical undertaking in supplying low-cost electrical energy and in encouraging its widespread use in the cities, towns and villages of the Province.*

The policy and practice of the Commission has been, and is, to make as widespread and beneficial a distribution of electrical energy as possible, and to extend to every community that can economically be reached by transmission lines, the benefit of electrical service. Even where, in certain localities, by reason of the distance from a source of supply or of the smallness of the quantity of power required by the municipality, the cost per horsepower—and, consequently, the cost per kilowatt-hour to the consumer—must unavoidably be comparatively high, service has not been withheld when the consumers were able and willing to pay the cost. With the exception of the relatively small quantity of energy sold in such municipalities, the electricity provided by the Commission is sold to the consumers at strikingly low prices.

The accompanying diagram, which summarizes certain data of Statement "D," shows that the bulk of the electricity distributed by the co-operating municipalities is sold at very low prices and also shows that the total amount of the energy sold in the municipalities where circumstances necessitate the higher scales of charges is relatively insignificant.

It should be kept in mind that the revenues contributed by the consumers include, in addition to the cost of power, sums applicable to retirement of capital. The annual contributions during the past year to sinking fund and principal payments on debentures, in respect of the capital investments of the Commission and of the municipalities, together with surplus, amounted to about twenty per cent of the total revenue contributed by the consumers in the municipalities which collectively own the undertaking. Since these sums represent investments by the consumers which result in future reduction of rates, the cost of the electrical service itself to the consumers is virtually only eighty per cent of the

*In previous Annual Reports Statement "D" has presented comparative statistics for each municipality for all the years since electrical supply was first given. Considerations of space made it necessary to curtail this feature. Before being published in the Nineteenth Annual Report, Statement "D" was specially checked and corrected. If desired, reference may be made to that volume.

charges, per kilowatt-hour and per horsepower, indicated in Statement "D" and in the summary figures derived therefrom.

It should specially be noted that the cost per kilowatt-hour or per horsepower as a criterion by means of which to compare the relative economies of electrical service in various municipalities, should only be applied when full account is taken, respectively, of the influence upon costs of such factors as the distance from source of power, the features of the power developments from which service is received, the sizes and concentrations of adjacent markets for electricity, and the sizes and character of the loads—under the various classes of service—supplied by the local electrical utility to the ultimate consumers.

In Statement "D" account has been taken of the sizes of municipalities by grouping them according to whether they are (i) cities—over 10,000 population; (ii) towns of 2,000 to 10,000 population; or (iii) small towns (under 2,000 population), villages, suburban areas (which are comparable in respect of conditions of supply to the smaller towns and villages) and certain rural areas. The populations and the approximate transmission distances are also given.

It should be recognized that the figures for "net cost per kilowatt-hour" are average costs. In any given municipality, individual consumers with a consumption in excess of the average for that municipality will pay a lesser average cost per kilowatt-hour and vice versa. Also, in two municipalities using the same rate structure, the lower average costs will be enjoyed by customers in the municipality with the greater average consumption per consumer. With respect to power service it should be understood that under the same rate structure a longer use of the service for any period increases the "cost per horsepower per year" but decreases the "average cost per kilowatt-hour." For the actual rates in force for various classes of service reference may be made to Statement "E."

A feature of the electrical service in Ontario municipalities is the strikingly large average annual consumption per domestic consumer. Of the 70 cities and towns with populations of 2,000 or more, seven have an average consumption per domestic consumer in excess of 2,000 kilowatt-hours per annum, 18, including the above, have an average consumption per consumer in excess of 1,500 kilowatt-hours per annum, and no less than 40, including the above, have an average consumption in excess of 1,000 kilowatt-hours per annum. In all, about 120 Ontario municipalities have an average consumption per domestic consumer in excess of 600 kilowatt-hours per annum.

The high average consumption for domestic service results chiefly from a combination of two factors, namely the policy of the undertaking in providing electrical service "at cost" and the scientifically designed three-part rate schedules which encourage liberal use of the service. Under the standard rate schedules employed by more than 95 per cent of the Ontario municipalities it is, even where the higher initial rates per kilowatt-hour obtain, only necessary for the domestic consumer to reach a monthly charge of less than $2.50 when he obtains the benefit of a follow-up rate of 1.8 cents net. This places the cost of electric cooking within the reach of nearly every domestic consumer. It is estimated that about 60,000 electric ranges are now in use in Ontario and the number is increasing rapidly.

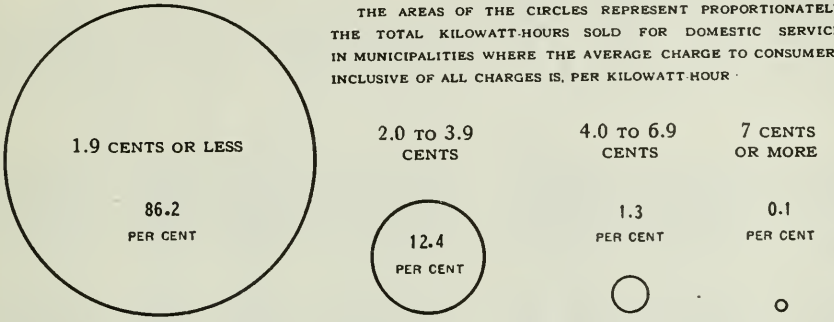
COST OF ELECTRICAL SERVICE

IN MUNICIPALITIES SERVED BY THE

HYDRO-ELECTRIC POWER COMMISSION OF ONTARIO

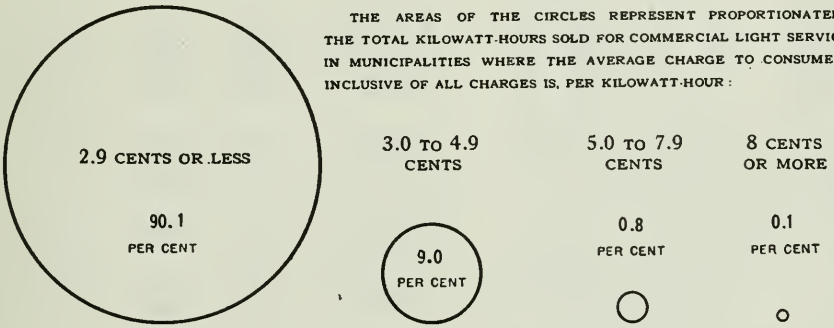
DOMESTIC SERVICE

THE AREAS OF THE CIRCLES REPRESENT PROPORTIONATELY THE TOTAL KILOWATT-HOURS SOLD FOR DOMESTIC SERVICE IN MUNICIPALITIES WHERE THE AVERAGE CHARGE TO CONSUMERS INCLUSIVE OF ALL CHARGES IS, PER KILOWATT-HOUR



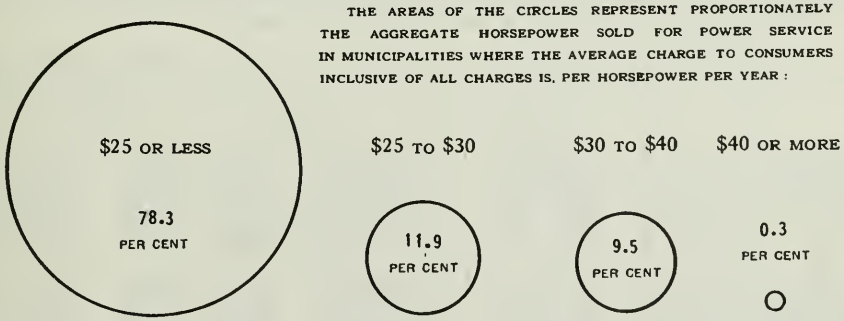
COMMERCIAL LIGHT SERVICE

THE AREAS OF THE CIRCLES REPRESENT PROPORTIONATELY THE TOTAL KILOWATT-HOURS SOLD FOR COMMERCIAL LIGHT SERVICE IN MUNICIPALITIES WHERE THE AVERAGE CHARGE TO CONSUMERS INCLUSIVE OF ALL CHARGES IS, PER KILOWATT-HOUR:



POWER SERVICE SUPPLIED BY MUNICIPALITIES

THE AREAS OF THE CIRCLES REPRESENT PROPORTIONATELY THE AGGREGATE HORSEPOWER SOLD FOR POWER SERVICE IN MUNICIPALITIES WHERE THE AVERAGE CHARGE TO CONSUMERS INCLUSIVE OF ALL CHARGES IS, PER HORSEPOWER PER YEAR:



STATEMENT

Statistics Relating to the Supply of Electric Energy to Consumers For Domestic Service, for Commercial Light Service

Group I—CITIES

Municipality	System	Population	Distance from generating station	Domestic service					
				Revenue	Consumption	Number of consumers	Average monthly consumption	Average monthly bill	Net cost per kw-hr.
			miles	$ c.	kw-hr.		kw-hr.	$ c.	cts.
Brantford	Nia.	27,410	79	139,770.28	8,891,164	5,957	126	1.98	1.5
Chatham	Nia.	14,142	193	67,929.54	3,823,216	3,727	85	1.52	1.8
Galt	Nia.	12,604	92	100,797.72	5,160,100	3,281	132	2.57	1.9
Guelph	Nia.	19,230	75	82,139.61	4,818,456	4,706	85	1.46	1.7
Hamilton	Nia.	122,459	53	608,033.78	37,758,311	27,642	116	1.87	1.6
Kingston	C. O.	21,689	50	92,065.50	3,105,331	4,986	52	1.54	3.0
Kitchener	Nia.	25,592	95	154,096.59	9,123,750	5,813	134	2.26	1.6
London	Nia.	64,274	123	376,867.48	24,073,317	16,065	125	1.96	1.5
Niagara Falls	Nia.	17,380	1	127,762.79	10,385,725	4,103	214	2.64	1.2
Ottawa	Ott.	118,697	1	253,890.90	27,898,607	11,365	205	1.87	0.9
Owen Sound	G. B.	12,339	32	43,753.39	2,319,102	2,846	68	1.29	1.8
Peterborough	C. O.	21,495	2	95,209.21	4,349,645	5,096	70	1.55	2.1
Port Arthur	T. B.	17,388	73	83,195.43	5,921,278	3,757	136	1.91	1.4
St. Catharines	Nia.	22,043	18	116,155.76	9,340,578	5,371	147	1.83	1.2
St. Thomas	Nia.	16,746	134	80,849.13	4,994,862	3,998	105	1.70	1.6
Sarnia	Nia.	16,058	205	89,306.61	4,287,590	4,298	84	1.75	2.0
Stratford	Nia.	19,064	119	135,506.36	7,243,395	4,174	145	2.72	1.9
Toronto	Nia.	549,429	78	2,461,280.58	147,915,354	128,250	96	1.60	1.6
Toronto DC & 60 cycle*	.....	.....	.....	108,252.51	3,218,797	2,301	117	3.92	3.4
Welland	Nia.	9,233	14	51,840.24	2,711,693	2,125	106	2.04	1.9
Windsor	Nia.	56,433	238	502,438.86	31,014,406	13,742	189	3.07	1.6
Woodstock	Nia.	10,140	94	63,016.66	3,962,825	2,603	127	2.04	1.5

*This,—with the exception of a relatively small D.C. power load,—is a special service not created by the Hydro-Electric Power Commission but acquired through the purchase of a privately owned company. The service has been continued at the request of the customers who preferred to retain the electrical apparatus installed for this special service, and has been continued at the rates prevailing before the service was acquired by the Commission.

Group II—TOWNS

			miles	$ c.	kw-hr.		kw-hr.	$ c.	cts.
Alexandria	St. L.	2,280	30	6,637.03	111,228	271	34	2.05	5.9
Amherstburg	Nia.	2,907	257	18,541.67	642,095	597	90	2.61	2.8
Aylmer	Nia.	2,158	145	8,984.12	383,278	555	58	1.37	2.3
Barrie	G. B.	7,339	48	33,959.34	2,064,800	1,714	100	1.65	1.6
Brampton	Nia.	4,835	78	26,430.95	1,736,998	1,279	114	1.74	1.5
Brockville	St. L.	9,091	62	30,910.04	911,279	2,271	34	1.16	3.3
Carleton Place	Rid.	4,221	47	17,593.16	398,399	863	38	1.71	4.4
Collingwood	G. B.	6,002	24	24,282.40	987,400	1,323	62	1.53	2.4
Dundas	Nia.	5,005	52	16,965.78	930,838	1,018	75	1.38	1.8
Dunnville	Nia.	3,349	37	7,767.67	260,448	496	45	1.35	2.9

"D"

in Ontario Municipalities Served by the Commission and for Power Service during the Year 1927

Population, 10,000 or more

Commercial light service						Power service				Total number of consumers
Revenue	Consumption	Number of consumers	Average monthly consumption	Average monthly bill	Net cost per kw-hr.	Revenue	Number of consumers	Average horse-power	Average cost per horse-power	
$ c.	kw-hr.		kw-hr.	$ c.	cts.	$ c.			$ c.	
28,946.54	2,589,909	670	326	3.64	1.1	133,018.60	99	6,592	20.17	6,726
49,547.50	2,047,967	674	253	6.13	2.4	74,717.68	116	2,991	24.98	4,517
43,140.98	1,786,979	498	296	7.16	2.4	80,915.66	122	3,575	22.63	3,901
42,931.55	1,976,614	664	248	5.39	2.2	105,751.37	118	5,725	18.47	5,488
132,469.60	10,496,098	2,941	304	3.85	1.2	453,286.71	765	27,046	16.75	31,348
74,111.96	2,516,841	786	267	7.85	2.9	64,191.78	133	3,524	18.22	5,905
85,171.25	4,457,976	827	458	8.76	1.9	243,664.49	231	11,207	21.74	6,871
173,676.42	9,409,991	2,213	365	6.75	1.8	381,482.73	495	18,278	20.87	18,773
48,109.33	3,647,337	638	486	6.41	1.4	77,901.56	83	3,546	21.96	4,824
124,751.38	7,766,275	1,489	435	7.00	1.6	89,372.09	200	6,105	14.63	13,054
26,245.39	1,502,523	541	230	4.02	1.7	27,461.66	110	1,632	16.82	3,497
64,356.65	2,635,362	845	259	6.34	2.4	89,337.42	154	4,709	18.97	6,095
52,920.94	2,934,806	756	352	6.36	1.8	707,787.92	85	34,478	20.52	4,598
25,976.09	1,699,937	542	268	4.09	1.5	74,473.54	125	4,688	15.88	6,038
41,244.75	2,098,717	632	273	5.37	1.9	61,233.23	104	3,344	18.31	4,734
40,114.94	1,717,992	576	249	5.83	2.3	122,339.57	77	3,510	34.85	4,951
44,734.92	1,910,353	572	280	6.56	2.3	53,175.35	143	2,402	22.13	4,889
1,921,220.07	80,221,081	21,235	315	7.54	2.4	2,359,310.45	3,316	95,084	24.81	152,801
401,999.55	9,687,241	2,526	319	13.26	4.1	663,483.13	1,317	19,921	33.31	6,144
29,880.12	1,340,343	397	279	6.22	2.2	70,716.45	80	3,327	21.25	2,602
225,153.40	11,421,645	1,962	519	10.24	1.9	216,142.57	366	8,477	25.49	16,070
33,628.02	1,718,074	433	332	6.51	1.9	43,959.98	90	2,568	17.11	3,126

NOTE.—The figures for power service for Toronto do not include street railway power, exhibition power and bulk supply to certain other municipalities for street lighting purposes.

NOTE.—The above group of 21 municipalities utilizes about 80 per cent of the power distributed by the Commission to Ontario municipalities.

of Population, 2,000 or more

$ c.	kw-hr.		kw-hr.	$ c.	cts.	$ c.			$ c.	
4,213.15	68,854	100	59	3.70	6.1	10,902.60	17	251	43.43	388
7,127.73	191,952	134	124	4.60	3.1	4,373.41	18	170	25.72	749
6,224.41	260,089	127	168	4.02	2.3	5,645.89	12	225	25.09	694
16,504.92	848,748	321	225	4.39	1.9	14,435.03	34	689	20.94	2,069
11,524.80	581,199	220	220	4.36	1.9	15,213.92	53	813	18.71	1,552
20,126.24	699,535	378	153	4.40	2.8	43,583.41	69	1,530	28.48	2,718
8,951.78	189,603	179	88	4.16	4.7	21,470.21	16	609	35.25	1,058
10,656.22	360,166	258	116	3.44	2.9	20,820.93	56	1,007	20.67	1,637
9,063.67	437,076	166	233	4.84	2.0	20,112.53	45	1,164	17.27	1,229
9,796.96	331,979	179	157	4.53	2.9	13,184.12	24	612	21.54	699

STATEMENT

Statistics Relating to the Supply of Electric Energy to Consumers For Domestic Service, for Commercial Light Service

Group II—TOWNS

Municipality	System	Population	Distance from generating station	Domestic service					
				Revenue	Consumption	Number of consumers	Average monthly consumption	Average monthly bill	Net cost per kw-hr.
			miles	$ c.	kw-hr.		kw-hr.	$ c.	cts.
Elmira	Nia.	2,535	107	13,505.64	689,757	489	118	2.33	1.9
Ford City	Nia.	12,689	239	73,307.79	4,230,482	2,512	143	2.47	1.7
Goderich	Nia.	4,211	167	20,530.56	812,177	1,061	64	1.61	2.5
Hanover	G. B.	2,834	35	17,067.05	480,420	636	62	2.22	3.5
Hespeler	Nia.	2,804	90	14,338.89	660,892	655	84	1.83	2.1
Huntsville	G. B.	2,760	26	10,712.48	253,588	515	42	1.79	4.2
Ingersoll	Nia.	5,047	104	29,952.75	1,803,020	1,286	117	1.95	1.6
Kincardine	G. B.	2,047	69	11,390.18	223,027	465	40	2.08	5.1
Kingsville	Nia.	2,193	255	11,676.26	329,002	652	55	1.98	3.5
Leamington	Nia.	4,576	263	19,099.09	519,426	1,183	37	1.38	3.6
Listowel	Nia.	2,515	154	12,392.65	589,115	642	76	1.60	2.1
Meaford	G. B.	2,706	23	9,605.49	240,918	571	36	1.44	3.9
Merritton	Nia.	2,601	16	10,622.20	616,274	600	86	1.48	1.7
Midland	G. B.	8,085	25	29,469.58	1,785,829	1,544	96	1.59	1.6
Mimico	Nia.	5,244	75	44,317.15	2,620,569	1,464	149	2.52	1.7
New Toronto	Nia.	4,219	76	23,060.64	1,266,449	1,058	102	1.86	1.8
Orangeville	G. B.	2,668	47	7,821.90	243,146	465	45	1.47	3.2
Paris	Nia.	4,234	76	20,003.25	1,233,317	1,075	97	1.57	1.6
Penetang	G. B.	3,888	29	7,325.67	373,812	522	60	1.18	1.9
Perth	Rid.	3,571	21	18,545.46	550,633	797	58	1.96	3.3
Petrolia	Nia.	2,638	231	10,057.20	400,208	631	53	1.33	2.5
Picton	C. O.	3,206	33	15,028.51	659,817	911	61	1.40	2.2
Port Colborne	Nia.	5,352	21	24,926.50	1,190,678	1,044	92	1.93	2.0
Prescott	St. L.	2,692	48	9,712.78	537,893	574	78	1.41	1.8
Preston	Nia.	5,649	86	40,037.73	2,006,927	1,466	114	2.29	1.9
Riverside	Nia.	3,612	243	41,608.85	2,023,899	941	189	3.88	2.0
St. Marys	Nia.	4,037	133	21,137.31	997,399	981	84	1.79	2.1
Sandwich	Nia.	8,077	245	101,530.75	5,411,525	2,578	184	3.46	1.8
Simcoe	Nia.	4,354	103	10,435.32	518,507	698	64	1.30	2.0
Smiths Falls	Rid.	6,933	38	39,285.83	944,296	1,561	51	2.13	4.1
Strathroy	Nia.	2,556	150	14,813.79	727,253	731	83	1.69	2.0
Thorold	Nia.	5,328	9	17,667.06	943,931	1,171	67	1.26	1.8
Tillsonburg	Nia.	3,119	116	12,230.09	593,205	764	65	1.34	2.6
Walkerville	Nia.	9,071	239	94,449.28	6,609,156	2,325	242	3.46	1.4
Wallaceburg	Nia.	4,074	211	15,159.27	652,645	910	60	1.39	2.3
Waterloo	Nia.	6,789	96	47,825.73	2,773,178	1,616	145	2.51	1.7
Weston	Nia.	4,002	80	30,225.27	1,922,474	1,408	116	1.83	1.5
Whitby	C. O.	3,354	80	14,544.75	737,163	734	85	1.68	1.9
Wingham	G. B.	2,424	70	10,151.02	240,287	495	41	1.74	4.2

NOTE.—The above group of 49 municipalities utilizes about 12 per cent of the power distributed by the Commission to Ontario municipalities.

"D"—Continued

in Ontario Municipalities Served by the Commission and for Power Service during the Year 1927

Population, 2,000 or more

Commercial light service						Power service				Total number of consumers
Revenue	Consumption	Number of consumers	Average monthly consumption	Average monthly bill	Net cost per kw-hr.	Revenue	Number of consumers	Average horsepower	Average cost per horsepower	
$ c.	kw-hr.		kw-hr.	$ c.	cts.	$ c.			$ c.	
5,895.74	217,997	116	157	4.27	2.7	14,819.02	18	563	26.32	623
17,243.72	712,810	254	247	5.98	2.4	45,183.94	42	1,654	27.31	2,808
9,787.63	313,231	199	131	4.10	3.1	23,671.71	17	789	30.00	1,277
6,543.25	123,695	113	92	4.88	5.2	19,651.54	17	624	31.49	766
4,766.36	188,068	110	142	3.61	2.5	17,155.50	18	743	23.04	783
5,904.52	149,566	114	115	4.55	3.9	16,560.39	11	994	16.66	640
13,041.65	651,010	241	221	4.43	2.0	25,268.72	45	1,048	24.11	1,572
6,773.50	115,254	112	84	4.99	5.9	7,110.64	18	258	27.56	595
6,611.21	172,379	142	104	3.99	3.8	4,428.48	18	179	24.74	812
12,742.56	282,226	223	109	4.96	4.5	6,092.41	21	200	30.46	1,427
6,653.06	246,452	151	138	3.74	2.7	9,906.44	22	384	25.79	815
5,451.50	141,870	135	89	3.44	3.8	4,375.14	13	186	23.52	719
1,789.36	77,510	55	117	2.71	2.3	12,170.55	4	548	22.11	659
11,979.57	614,868	232	224	4.37	1.9	88,330.25	60	4,557	19.38	1,836
7,375.56	282,880	121	195	5.08	2.6	9,150.11	16	444	20.61	1,601
7,386.43	380,316	114	290	5.64	1.9	112,275.94	25	4,160	26.98	1,197
5,799.36	188,256	140	112	3.45	3.0	6,863.52	19	316	21.72	624
6,170.43	275,544	187	124	2.77	2.2	15,043.64	22	794	18.94	1,284
2,663.98	136,952	98	115	2.24	1.9	15,137.77	29	612	24.73	649
11,617.84	300,912	182	138	5.34	3.8	17,988.09	21	562	32.00	1,000
6,810.29	186,160	180	86	3.15	3.6	28,679.75	68	885	32.41	879
7,510.09	293,318	190	125	3.20	2.2	9,726.13	47	448	21.71	1,148
11,362.24	490,646	222	191	4.44	2.3	13,335.43	19	445	29.96	1,285
5,811.60	270,226	155	150	3.22	2.1	6,764.18	23	322	21.00	752
19,317.74	827,436	220	319	7.45	2.3	42,829.89	52	1,846	23.20	1,738
5,882.03	201,177	58	322	9.42	2.9	10,177.72	8	269	37.83	1,007
7,731.36	289,017	194	128	3.33	2.6	22,266.59	42	883	25.21	1,217
18,508.86	693,714	176	356	9.52	2.6	9,042.76	29	397	22.77	2,783
13,821.90	734,826	238	266	5.00	1.8	13,826.06	32	542	25.49	968
16,783.46	375,642	242	128	5.73	4.4	20,357.70	38	841	32.52	1,841
7,558.49	289,103	157	153	4.01	2.6	11,634.85	27	455	25.57	915
6,113.31	329,056	190	146	2.72	1.8	11,561.41	11	497	23.26	1,372
10,553.35	444,806	215	176	4.18	2.3	12,905.22	28	538	23.98	1,007
31,431.19	1,495,132	327	398	8.36	2.1	83,633.82	97	3,121	26.79	2,749
8,099.47	329,079	200	137	3.37	2.5	91,185.32	28	3,355	27.18	1,138
17,027.43	706,872	198	299	7.20	2.4	34,063.57	67	1,664	20.47	1,881
6,075.43	259,881	150	139	3.24	2.3	45,151.52	27	1,794	25.17	1,585
7,011.83	277,477	137	176	4.46	2.5	17,620.16	13	678	25.98	884
6,791.14	138,610	160	73	3.58	4.8	12,234.25	25	414	29.55	680

STATEMENT

Statistics Relating to the Supply of Electric Energy to Consumers For Domestic Service, for Commercial Light Service

Group III—SMALL TOWNS (less than 2,000 population),

NOTE.—The power used in the smaller places and rural districts is, and probably must always be, a relatively small proportion of the power distributed by the Commission. Thus, the power used by the small municipalities in the following group, which includes small towns, villages, townships and rural districts, is less than 10 per cent. of the power distributed by the Commission to Ontario municipalities. This relatively small proportion of the total power, however, exerts

Municipality	System	Population	Distance from generating station	Domestic service					
				Revenue	Consumption	Number of consumers	Average monthly consumption	Average monthly bill	Net cost per kw-hr.
			miles	$ c.	kw-hr.		kw-hr.	$ c.	cts.
Acton	Nia.	1,835	91	8,325.56	379,698	455	70	1.52	2.2
Agincourt	Nia.	P.V.	93	3,332.90	85,635	125	58	2.29	3.8
Ailsa Craig	Nia.	418	148	2,265.18	48,622	123	33	1.53	4.7
Alliston	G. B.	1,280	74	9,026.72	162,684	324	41	2.32	5.5
Alvinston	Nia.	632	267	3,425.78	60,789	147	34	1.94	5.6
Ancaster Twp	Nia.	4,377	59	12,693.09	390,746	557	58	1.89	3.2
Apple Hill	St. L.	P.V.	19	944.42	17,000	34	41	2.31	5.5
Arkona	Nia.	363	250	2,006.05	30,908	89	28	1.87	6.4
Arthur	G. B.	1,102	63	3,982.14	55,615	142	31	2.28	7.1
Ayr	Nia.	810	84	3,148.07	99,732	177	48	1.51	3.1
Baden	Nia.	P.V.	103	2,512.96	102,589	114	75	1.85	2.4
Barton Twp	Nia.	7,774	46	22,387.91	749,003	1,130	56	1.69	2.9
Beachville	Nia.	P.V.	101	1,555.83	52,453	102	43	1.28	2.9
Beaverton	G. B.	978	28	6,358.63	199,952	338	49	1.57	3.1
Beeton	G. B.	561	80	3,261.33	52,446	107	40	2.53	6.2
Belle River	Nia.	669	250	4,099.52	111,082	158	61	2.27	3.6
Blenheim	Nia.	1,569	202	6,349.06	235,819	456	44	1.18	2.6
Bloomfield	C. O.	649	29	2,480.90	35,490	135	22	1.55	6.9
Blyth	Nia.	643	161	2,984.30	44,232	123	30	2.02	6.7
Bolton	Nia.	631	98	2,727.14	56,416	134	35	1.70	*4.8
Bothwell	Nia.	648	217	2,870.72	80,047	157	42	1.52	3.6
Bradford	G. B.	991	74	4,558.93	68,227	184	32	2.14	6.6
Brantford Twp	Nia.	7,112	79	14,670.08	564,648	654	74	1.93	2.5
Brechin	G. B.	P.V.	18	875.58	14,711	38	32	1.91	5.9
Brigden	Nia.	P.V.	233	2,057.84	47,247	100	39	1.71	4.4
Brussels	Nia.	822	159	4,621.37	95,896	165	49	2.39	4.8
Burford	Nia.	P.V.	83	3,673.49	103,889	181	48	1.72	3.5
Burgessville	Nia.	P.V.	116	1,147.60	26,198	49	43	1.91	4.3
Caledonia	Nia.	1,450	65	3,016.40	102,916	203	44	1.30	2.9
Campbellville	Nia.	P.V.	96	994.50	12,962	35	31	2.37	7.7
Cannington	G. B.	880	36	4,173.97	129,593	225	49	1.59	3.2
Cayuga	Nia.	696	82	1,808.97	38,258	73	44	2.07	4.7
Chatsworth	G. B.	274	23	1,337.45	18,850	59	26	1.88	7.0
Chesley	C. B.	1,746	46	7,027.30	195,839	380	43	1.56	3.5
Chesterville	St. L.	1,038	44	3,780.50	113,232	194	50	1.69	3.3

"D"—Continued

in Ontario Municipalities Served by the Commission and for Power Service during the Year 1927

VILLAGES, AND SUBURBAN AND RURAL AREAS

upon the economic life of the Province a most beneficial influence. It should further be appreciated that about 35 per cent of these municipalities obtain their power, not from Niagara, but from relatively small and isolated water power developments throughout the Province. The net cost per kilowatt-hour given in the table is the cost inclusive of all charges. Consult also introduction to Statement "D," page 327.

Commercial light service						Power service				Total number of consumers
Revenue	Consumption	Number of consumers	Average monthly consumption	Average monthly bill	Net cost per kw-hr.	Revenue	Number of consumers	Average horse-power	Average cost per horse-power	
$ c.	kw-hr.		kw-hr.	$ c.	cts.	$ c.			$ c.	
2,671.13	104,831	67	130	3.32	2.6	11,846.89	18	373	31.76	540
587.37	11,193	15	62	3.26	5.2	1,982.42	2	66	30.03	142
957.60	15,602	40	32	2.00	6.1	1,751.23	2	48	36.48	165
4,329.95	62,944	95	55	3.79	6.8	1,781.26	14	93	19.15	433
1,849.09	26,669	56	40	2.75	6.8	2,728.72	4	62	44.01	207
1,748.37	53,255	46	105	3.46	3.2	536.66	3	41	13.08	606
649.33	9,864	17	48	3.18	6.4	524.00	1	12	43.66	52
1,011.24	15,615	28	46	3.00	6.4	884.76	3	24	36.82	120
3,199.96	33,059	77	35	3.46	9.6	2,259.40	4	51	44.30	223
1,125.41	26,403	45	49	2.08	4.2	996.79	4	44	22.65	226
857.08	27,731	25	92	2.85	3.0	7,625.87	5	259	29.44	144
2,443.42	97,607	69	114	2.86	2.5	4,661.88	4	149	31.28	1,203
613.97	20,171	25	62	1.89	3.0	7,212.65	3	254	28.39	130
2,028.43	87,804	57	126	2.91	2.3	2,172.90	11	103	21.09	406
2,580.70	37,693	35	89	6.14	6.8	3,160.07	6	94	33.61	148
1,764.53	46,421	32	133	5.07	3.8	1,355.88	4	57	23.73	194
4,162.35	169,948	109	136	3.33	2.4	4,647.02	14	207	22.30	579
1,189.10	19,822	22	75	4.50	5.9	3,665.22	9	104	35.24	166
1,428.19	20,671	42	41	2.83	6.9	624.65	3	27	23.14	168
1,252.52	19,106	41	40	2.67	6.5	3,389.66	8	96	35.30	183
1,434.82	42,798	49	73	2.44	3.4	6,527.09	13	157	41.58	219
3,056.98	41,456	53	65	4.80	7.3	5,950.35	7	160	37.18	244
3,481.58	144,533	48	273	6.58	2.4	3,217.04	6	122	26.36	708
925.70	18,613	24	62	3.08	4.9	1,320.99	4	37	35.70	66
1,332.87	31,345	38	69	2.92	4.2	591.05	5	20	29.55	143
2,250.38	41,610	55	66	3.60	5.4	587.66	1	15	39.17	221
1,036.82	29,905	36	69	2.40	3.4	1,625.35	4	60	27.08	221
415.19	7,871	13	50	2.66	5.2	1,196.65	1	30	39.88	63
3,562.76	132,715	79	147	3.95	2.6	3,394.72	9	133	25.52	291
401.99	5,380	7	64	4.79	7.5	.....	.....	.....	.....	42
2,104.12	62,874	69	98	3.30	3.3	1,169.43	12	63	18.56	306
1,687.81	28,762	43	56	3.27	5.9	1,446.39	4	32	45.20	120
839.23	12,460	27	38	2.59	6.7	.....	.....	.....	.....	86
4,089.32	117,281	99	96	3.37	3.4	8,268.86	18	232	35.64	497
2,199.84	69,400	60	93	2.95	3.1	7,501.79	3	199	37.69	257

STATEMENT

Statistics Relating to the Supply of Electric Energy to Consumers For Domestic Service, for Commercial Light Service

Group III.—SMALL TOWNS (less than 2,000 population),

Municipality	System	Population	Distance from generating station	Domestic service					
				Revenue	Consumption	Number of consumers	Average monthly consumption	Average monthly bill	Net cost per kw-hr.
			miles	$ c.	kw-hr.		kw-hr.	$ c.	cts.
Chippawa	Nia.	1,101	4	5,205.94	237,376	250	79	1.74	2.1
Clifford	Nia.	490	173	1,718.76	25,357	76	28	1.96	6.7
Clinton	Nia.	1,974	155	9,470.03	406,218	485	68	1.63	2.3
Coldwater	G. B.	620	17	2,055.40	72,332	123	49	1.39	2.8
Comber	Nia.	P.V.	216	2,286.28	50,731	95	46	2.09	4.5
Cookstown	G. B.	P.V.	65	2,045.13	23,361	88	22	1.98	8.7
*Cottam	Nia.	P.V.	257	1,939.92	34,022	87	32	1.85	5.7
Courtright	Nia.	416	215	1,628.21	23,568	63	31	2.15	6.9
Creemore	G. B.	652	60	1,780.31	53,643	148	30	1.01	3.3
Dashwood	Nia.	P.V.	163	1,327.98	23,824	60	33	1.84	5.6
Delaware	Nia.	P.V.	137	901.59	14,844	41	30	1.83	6.1
Dorchester	Nia.	P.V.	129	2,462.29	29,676	127	19	1.61	8.2
Drayton	Nia.	568	169	2,650.96	58,143	141	34	1.57	4.6
Dresden	Nia.	1,384	210	4,349.87	138,893	336	34	1.08	3.1
Drumbo	Nia.	P.V.	90	1,507.33	41,766	82	42	1.53	3.6
Dublin	Nia.	P.V.	140	872.84	14,486	38	32	1.91	6.0
Dundalk	G. B.	710	18	2,062.63	49,402	147	28	1.16	4.1
Durham	G. B.	1,658	23	4,608.18	139,420	341	34	1.15	3.3
Dutton	Nia.	865	152	2,791.27	101,234	198	43	1.19	2.7
Elmvale	G. B.	P.V.	32	1,964.03	61,911	130	40	1.29	3.1
Elmwood	G. B.	P.V.	40	909.55	12,404	48	21	1.61	7.3
Elora	Nia.	1,174	94	4,769.63	174,436	276	57	1.57	2.7
Embro	Nia.	458	107	2,226.44	54,671	91	50	2.03	4.0
Erieau	Nia.	203	210	2,666.74	44,004	105	37	2.24	6.0
†Erie Beach	Nia.	31	209	1,098.67	8,455	53	14	1.85	13.0
Essex	Nia.	1,721	254	8,182.84	218,010	385	48	1.79	3.7
Etobicoke Twp.	Nia.	13,744	73	67,600.88	2,804,410	3,150	74	1.79	2.4
Exeter	Nia.	1,582	155	8,553.41	335,797	421	66	1.69	2.5
Fergus	Nia.	1,780	94	9,369.76	370,312	501	61	1.56	2.5
Flesherton	G. B.	412	7	2,357.57	36,278	97	30	2.00	6.4
Fonthill	Nia.	701	25	3,669.43	120,143	195	52	1.60	3.0
Forest	Nia.	1,421	256	8,791.13	232,257	439	44	1.67	3.8
Georgetown	Nia.	1,985	100	9,276.06	423,437	635	56	1.24	2.1
Glencoe	Nia.	802	229	4,328.62	69,093	215	27	1.69	6.3
Grand Valley	G. B.	655	51	2,707.90	53,834	127	35	1.79	5.0
Granton	Nia.	P.V.	147	1,243.78	38,576	76	42	1.36	3.2
Gravenhurst	G. B.	1,768	7	6,551.38	219,535	366	50	1.49	3.0
Hagersville	Nia.	1,231	75	3,671.26	169,736	259	55	1.19	2.1
Harriston	Nia.	1,247	167	4,192.56	116,926	284	34	1.25	3.5
Harrow	Nia.	P.V.	267	4,721.50	151,503	177	71	2.22	3.1

*13 months operation.
†Unusual conditions—Summer Resorts.

"D"—Continued

in Ontario Municipalities Served by the Commission and for Power Service During the Year 1927

VILLAGES, AND SUBURBAN AND RURAL AREAS

Commercial light service						Power service				Total number of consumers
Revenue	Consumption	Number of consumers	Average monthly consumption	Average monthly bill	Net cost per kw-hr.	Revenue	Number of consumers	Average horse-power	Average cost per horse-power	
$ c.	kw-hr.		kw-hr.	$ c.	cts.	$ c.			$ c.	
1,545.43	68,900	35	173	3.90	2.2	5,819.07	5	101	57.61	290
1,114.91	16,532	34	40	2.48	6.7	125.34	1	5	25.06	111
4,249.23	139,503	124	94	2.85	3.0	4,738.58	14	173	27.39	623
1,221.37	41,845	50	68	1.99	2.9	1,670.23	5	69	24.20	178
1,761.58	35,804	48	62	3.05	4.9	5,245.68	3	134	39.14	146
1,490.13	20,046	36	46	3.44	7.4	88.24	2	8	11.03	126
1,443.40	30,494	24	105	5.01	4.7	480.43	2	21	22.89	113
972.43	23,716	17	116	4.77	4.1	.....	.....	.....	.....	80
1,417.33	38,822	59	54	1.98	3.7	1,657.20	5	61	27.16	212
770.01	11,957	24	41	2.67	6.4	1,702.01	1	51	33.37	85
585.89	8,575	16	45	3.05	6.8	.....	.....	.....	.....	57
851.76	12,036	22	50	3.54	7.0	654.20	2	31	21.10	151
1,925.70	33,350	55	51	2.92	5.8	1,704.17	5	57	29.90	201
3,735.39	134,119	118	95	2.64	2.8	4,313.59	14	151	28.57	468
611.30	10,976	22	41	2.31	5.5	890.61	2	29	30.71	106
562.02	8,012	19	35	2.47	7.0	1,505.03	4	36	41.81	61
1,772.86	50,511	75	55	1.94	3.5	3,097.59	5	126	24.59	227
3,324.23	106,368	97	91	2.85	3.1	12,288.40	8	432	28.44	446
2,189.70	67,894	70	79	2.57	3.2	3,028.67	7	128	23.66	275
1,368.25	40,033	53	60	2.07	3.3	4,282.55	10	164	26.11	193
489.70	6,075	20	26	2.14	7.9	1,342.49	1	31	43.30	69
3,065.75	90,580	72	104	3.54	3.3	8,688.01	4	317	27.40	352
1,164.11	20,865	40	44	2.48	5.5	1,666.04	4	64	26.03	135
826.96	15,212	8	211	11.48	5.4	.....	.....	.....	.....	113
125.00	1,455	2	60	5.21	8.6	.....	.....	.....	.....	55
5,722.61	148,556	120	104	4.04	3.8	5,640.88	17	200	28.20	522
17,164.87	620,031	280	185	5.11	2.8	11,490.86	22	533	21.56	3,452
4,009.97	120,151	109	92	3.07	3.3	7,060.99	10	263	26.85	540
4,398.29	132,319	105	105	3.49	3.3	6,934.99	15	260	26.67	621
1,449.07	34,184	35	86	3.65	4.2	433.21	1	25	17.32	133
679.35	20,804	25	69	2.26	3.2	430.65	3	16	26.91	223
4,439.46	110,799	123	75	3.01	4.0	4,306.68	22	163	26.42	584
4,709.71	196,678	125	134	3.21	2.3	18,503.33	25	694	26.66	785
2,583.31	39,841	70	41	3.09	6.5	2,082.49	5	71	29.33	290
2,144.42	37,006	53	59	3.43	5.7	2,089.44	3	70	29.84	183
719.52	21,686	29	62	2.07	3.3	1,496.31	1	43	34.80	106
5,095.32	172,915	68	212	6.24	2.8	9,897.38	12	306	32.34	446
3,588.35	158,812	95	145	3.28	2.2	23,682.95	13	1,014	23.35	367
2,979.16	61,832	89	56	2.69	4.8	5,856.22	10	206	28.42	383
3,012.98	72,390	55	109	4.56	4.1	2,700.64	6	80	33.75	238

STATEMENT

Statistics Relating to the Supply of Electric Energy of Consumers For Domestic Service, for Commercial Light Service

Group III—SMALL TOWNS (less than 2,000 population),

Municipality	System	Population	Distance from generating station	Domestic service					
				Revenue	Consumption	Number of consumers	Average monthly consumption	Average monthly bill	Net cost per kw-hr.
			miles	$ c.	kw-hr.		kw-hr.	$ c.	cts.
Havelock	C. O.	1,073	25	5,567.63	105,240	287	30	1.60	5.2
Hensall	Nia.	786	161	3,108.90	73,759	159	38	1.63	4.2
Highgate	Nia.	399	217	1,524.13	37,815	90	35	1.44	4.0
Holstein	G. B.	P.V.	34	841.73	6,802	42	13	1.71	12.3
Humberstone	Nia.	2,144	22	7,538.19	223,139	368	50	1.46	3.3
Jarvis	Nia.	472	81	1,341.54	26,373	76	31	1.59	5.0
Kemptville	Rid.	1,191	62	5,716.97	113,578	257	36	1.83	5.0
Kirkfield	G. B.	P.V.	35	563.87	10,288	22	39	2.13	5.4
Lakefield	C. O.	1,291	8	5,564.62	109,926	257	37	1.91	5.0
Lambeth	Nia.	P.V.	130	2,867.51	93,202	98	78	2.42	3.0
Lanark	Rid.	594	21	2,228.38	29,224	102	24	1.85	7.6
Lancaster	St. L.	571	25	1,741.38	18,752	72	21	1.97	9.2
La Salle	Nia.	583	248	6,814.29	249,922	140	154	4.19	2.7
London Twp.	Nia.	7,431	128	7,699.61	229,417	276	74	2.49	3.3
Lucan	Nia.	538	141	3,924.13	135,772	165	68	1.98	2.9
Lucknow	G. B.	1,041	68	4,977.23	89,568	235	33	1 84	5.5
Lynden	Nia.	P.V.	62	1,600.41	49,418	78	53	1 73	3.2
Markdale	G. B.	879	7	2,731.94	65,165	170	32	1 34	4.1
Markham	Nia.	945	114	4,396.22	99,606	222	36	1 62	4.4
Marmora	C. O.	780	20	2,617.77	43,050	161	23	1 43	6.0
Martintown	St. L.	P.V.	14	772.58	8,112	28	24	2.29	9.5
Maxville	St. L.	800	26	3,075.54	31,919	130	20	1.98	9.6
Merlin	Nia.	P.V.	219	1,765.67	30,689	96	26	1.51	5.7
Milton	Nia.	1,963	88	9,690.34	369,218	442	71	1.86	2.6
Milverton	Nia.	992	139	3,595.46	140,872	203	60	1.54	2.5
Mitchell	Nia.	1,720	135	7,479.44	314,292	427	62	1.47	2.3
Moorefield	Nia.	P.V.	168	767.73	12,118	41	23	1.48	6.3
*Mt. Brydges	Nia.	P.V.	141	2,539.34	46,785	111	35	1.90	5.4
Mt. Forest	G. B.	1,799	38	6,823.01	192,522	367	45	1.60	3.5
Neustadt	G. B.	457	40	1,970.61	19,393	86	19	1.95	10.1
Newbury	Nia.	285	223	839.63	15,416	59	22	1.22	5.4
New Hamburg	Nia.	1,376	106	7,503.73	352,471	320	93	1.99	2.1
Niagara -on -the- Lake	Nia.	1,613	13	10,201.72	519,043	397	111	2.18	1.9
Nipigon	T. B.	P.V.	14	1,796.81	26,676	93	25	1.74	6.7
Norwich	Nia.	1,328	110	6,039.30	307,277	335	74	1.45	1.9
Norwood	C. O.	748	10	3,767.81	74,488	207	30	1.53	5.0
Oil Springs	Nia.	449	226	1,334.97	33,429	67	42	1.69	3.9
Omemee	C. O.	590	15	2,232.88	49,066	120	34	1.56	4.5
Otterville	Nia.	P.V.	115	2,052.93	67,200	112	50	1.52	3.0
Paisley	G. B.	750	56	3,138.98	49,975	157	27	1.70	6.2

*Estimated.

"D"—Continued

in Ontario Municipalities Served by the Commission and for Power Service during the Year 1927

VILLAGES, AND SUBURBAN AND RURAL AREAS

Commercial light service						Power service				Total number of consumers
Revenue	Consumption	Number of consumers	Average monthly consumption	Average monthly bill	Net cost per kw-hr.	Revenue	Number of consumers	Average horse-power	Average cost per horse-power	
$ c.	kw-hr.		kw-hr.	$ c.	cts.	$ c.			$ c.	
1,466.53	30,117	50	50	2.44	4.8	6,281.83	3	188	33.40	340
1,251.14	24,313	51	41	2.04	5.1	2,914.59	12	110	26.50	222
1,002.14	24,977	37	57	2.31	4.0	2,773.91	6	75	36.98	133
517.79	4,747	18	21	2.39	10.0	175.78	1	8	21.97	61
2,785.48	76,217	58	107	3.93	3.6	3,904.38	8	173	22.57	434
1,145.87	27,202	32	70	2.98	4.2	4,488.80	4	132	34.00	112
7,302.69	156,457	86	176	8.22	4.6	4,611.00	6	113	40.80	349
587.61	11,235	15	58	3.06	5.2	517.83	1	20	25.89	38
4,433.90	70,176	75	81	5.13	6.3	2,927.99	8	117	25.02	340
802.76	22,450	18	98	3.52	3.6	312.92	2	15	20.86	118
1,215.95	13,790	31	35	3.16	8.8	151.50	2	5	30.30	135
1,406.15	14,734	31	43	4.18	9.5	173.82	1	3	57.94	104
2,550.70	81,395	22	331	10.37	3.1	.....	.....	.....	.....	162
733.36	18,976	9	243	9.40	3.8	1,060.18	2	32	33.13	287
1,156.98	28,839	38	60	2.44	4.0	2,682.58	10	95	28.23	213
3,130.26	42,975	80	45	3.34	7.3	3,729.70	4	100	37.29	319
803.08	30,312	19	132	3.52	2.6	3,346.54	1	92	36.37	98
2,024.44	56,807	74	61	2.19	3.5	1,437.17	9	74	19.42	253
2,203.30	37,751	59	56	3.27	5.8	3,173.89	9	94	33.76	290
1,627.66	30,895	50	51	2.71	5.2	265.28	4	16	16.58	215
687.71	8,456	17	41	3.37	8.1	.....	.....	.....	.....	45
1,907.21	24,280	48	42	3.31	7.8	222.30	2	5	44.46	180
1,359.54	34,712	37	80	3.14	3.9	4,549.34	4	113	40.25	137
4,243.34	140,660	93	125	3.78	3.0	30,159.26	23	1,024	29.45	558
2,026.03	73,464	70	90	2.48	2.7	17,387.04	9	456	38.35	282
3,692.71	126,105	114	94	2.77	2.9	6,718.71	24	298	22.54	565
882.56	11,134	31	31	2.53	7.9	1,421.01	2	40	35.52	74
383.57	5,754	23	19	1.28	6.6	666.52	4	20	33.32	138
5,372.81	133,991	136	82	3.29	4.0	6,511.54	12	264	24.66	515
953.54	11,600	25	38	3.17	8.2	2,054.77	4	52	39.51	115
392.14	6,564	22	23	1.42	5.9	726.65	1	24	30.27	82
3,479.89	118,807	87	116	3.39	2.9	7,189.14	14	297	24.20	421
2,757.95	107,546	67	133	3.43	2.5	1,986.16	7	80	24.57	471
1,765.23	31,925	15	110	6.12	5.5	.....	.....	.....	.....	108
2,791.64	93,116	84	89	2.67	2.9	2,913.26	8	127	22.93	427
2,009.05	32,150	68	39	2.49	6.2	1,742.11	4	67	26.00	279
827.48	19,417	31	54	2.29	4.2	10,861.06	37	327	33.21	135
1,123.44	25,541	40	56	2.46	4.3	2,273.30	8	114	19.94	168
1,065.46	33,600	35	90	2.86	3.1	1,313.79	4	43	30.55	151
1,782.99	33,595	53	57	3.03	5.3	1,102.23	3	33	33.40	213

STATEMENT

Statistics Relating to the Supply of Electric Energy to Consumers For Domestic Service, for Commercial Light Service

Group III—SMALL TOWNS (less than 2,000 population),

Municipality	System	Population	Distance from generating station	Domestic service					
				Revenue	Consumption	Number of consumers	Average monthly consumption	Average monthly bill	Net cost per kw-hr.
			miles	$ c.	kw-hr.		kw-hr.	$ c.	cts.
Palmerston	Nia.	1,573	161	7,688.67	358,219	365	82	1.77	2.1
Parkhill	Nia.	1,091	157	4,205.93	89,600	205	36	1.70	4.7
Plattsville	Nia.	P.V.	96	1,722.96	26,321	75	27	1.77	6.5
Point Edward	Nia.	1,442	209	5,163.39	188,564	276	57	1.56	2.7
Port Credit	Nia.	1,247	69	8,990.78	532,088	338	132	2.24	1.6
Port Dalhousie	Nia.	1,563	21	9,586.72	506,715	548	77	1.47	1.8
Port Dover	Nia.	1,642	108	5,441.33	127,998	302	36	1.54	4.2
Port McNicoll	G. B.	650	21	3,154.75	81,820	164	46	1.79	3.8
Port Perry	G. B.	1,150	58	5,941.29	127,989	263	41	1.94	4.6
Port Rowan	Nia.	696	124	837.13	18,330	45	33	1.55	4.5
*Port Stanley	Nia.	692	146	8,678.66	.....	567	.....	.....	....
Priceville	G. B.	P.V.	12	513.58	4,342	24	15	1.78	11.8
Princeton	Nia.	P.V.	96	1,838.54	32,737	78	34	1.96	5.6
Queenston	Nia.	P.V.	7	2,451.01	107,879	60	144	3.29	2.2
Richmond Hill	Nia.	1,211	103	5,253.98	215,746	307	58	1.43	2.4
Ridgetown	Nia.	1,942	211	8,647.61	375,407	504	63	1.46	2.3
Ripley	G. B.	427	69	2,535.88	31,972	85	32	2.54	7.9
Rockwood	Nia.	P.V.	87	2,123.13	80,634	120	53	1.41	2.6
Rodney	Nia.	691	163	2,512.70	63,809	180	29	1.16	2.9
Russell	St. L.	P.V.	58	2,385.72	25,401	96	23	2.18	9.3
St. Clair Beach	Nia.	130	247	1,736.81	55,227	35	124	3.91	3.1
St. George	Nia.	P.V.	82	1,893.67	106,278	119	75	1.33	1.7
St. Jacobs	Nia.	P.V.	102	2,283.12	106,649	102	95	2.04	2.1
Scarboro Twp.	Nia.	15,325	87	62,394.42	2,057,425	3,159	55	1.67	3.0
Seaforth	Nia.	1,808	147	9,556.22	386,450	572	57	1.42	2.5
Shelburne	G. B.	1,031	31	5,038.10	124,267	275	37	1.53	4.0
Springfield	Nia.	405	151	2,070.33	51,215	89	49	1.98	4.0
Stamford Twp.	Nia.	5,767	2	36,834.48	2,478,956	1,193	181	2.69	1.4
Stayner	G. B.	954	53	2,748.40	95,863	210	39	1.12	2.8
Stouffville	Nia.	1,067	110	4,698.18	93,525	243	33	1.66	5.0
Sunderland	G. B.	P.V.	44	2,096.44	35,520	102	29	1.71	5.9
Sutton	Nia.	854	114	5,544.77	80,946	320	22	1.50	6.8
Tara	G. B.	490	34	2,551.09	33,041	103	26	2.06	7.7
Tavistock	Nia.	1,003	129	5,613.26	281,956	239	102	2.04	2.0
Tecumseh	Nia.	1,786	246	13,706.77	439,408	376	96	3.00	3.1
Teeswater	G. B.	850	58	4,566.69	69,799	190	31	2.06	6.5
Thamesford	Nia.	P.V.	136	1,763.41	48,476	111	37	1.37	3.6
Thamesville	Nia.	822	207	3,531.41	128,127	214	51	1.42	2.7
Thedford	Nia.	480	268	2,103.17	38,785	122	27	1.46	5.4
Thorndale	Nia.	P.V.	136	1,756.29	33,317	69	40	2.13	5.2

*Unusual conditions. Summer Resorts.

"D"—Continued

in Ontario Municipalities Served by the Commission and for Power Service during the Year 1927

VILLAGES, AND SUBURBAN AND RURAL AREAS

Commercial light service						Power service				Total number of consumers
Revenue	Consumption	Number of consumers	Average monthly consumption	Average monthly bill	Net cost per kw-hr.	Revenue	Number of consumers	Average horse-power	Average cost per horse-power	
$ c.	kw-hr.		kw-hr.	$ c.	cts.	$ c.			$ c.	
3,965.99	172,100	93	154	3.55	2.3	8,228.57	8	263	31.28	466
2,479.15	44,590	71	54	3.04	5.5	1,549.03	4	49	31.61	280
860.99	14,621	27	45	2.65	5.8	322.09	2	25	12.88	104
1,568.83	37,803	44	73	3.04	4.1	16,862.06	14	664	25.39	334
3,953.48	154,888	71	174	4.45	2.5	1,471.54	5	78	18.86	414
1,705.68	74,148	43	167	3.84	2.3	4,122.00	11	163	25.28	602
3,858.77	94,883	119	71	2.89	4.0	4,788.93	11	186	25.74	432
652.64	18,617	27	62	2.17	3.5	.....	.....	.....	.....	191
2,256.13	43,376	57	62	3.24	5.2	4,109.06	12	147	27.95	332
1,330.44	23,467	28	69	3.95	5.6	.....	.....	.....	.....	73
2,622.76	74,843	75	84	2.95	3.5	4,057.55	10	116	34.97	652
244.62	2,188	9	20	2.26	11.1	.....	.....	.....	.....	33
821.63	14,360	19	66	3.80	5.7	274.23	1	10	27.42	98
188.55	6,184	7	85	2.61	3.0	708.66	1	24	29.52	68
2,736.14	86,477	50	150	4.75	3.1	2,934.84	12	146	20.10	369
4,492.22	169,600	126	112	2.97	2.6	4,747.27	20	270	17.58	650
2,602.25	21,167	43	41	5.04	12.2	.....	.....	.....	.....	128
710.40	21,313	30	55	1.85	3.3	364.45	2	11	33.13	152
1,777.51	49,462	72	58	2.08	3.5	1,802.46	4	69	26.12	256
1,671.28	15,025	32	39	4.35	11.1	400.82	1	22	18.21	129
1,674.62	33,527	8	558	27.91	4.9	287.23	2	12	23.93	45
671.99	32,063	33	80	1.69	2.0	1,821.09	4	79	23.05	156
1,050.77	30,195	32	88	3.07	3.4	3,057.97	6	108	28.31	140
13,109.37	391,793	227	158	5.29	3.3	21,370.11	26	735	29.07	3,412
4,546.68	189,538	127	127	3.06	2.4	6,178.17	13	274	22.55	712
3,123.32	84,023	94	76	2.86	3.7	3,841.74	12	181	21.22	381
651.76	12,520	25	42	2.21	5.2	3,822.53	4	119	32.12	118
3,046.07	75,497	84	83	3.38	4.0	5,219.61	12	262	19.91	1,289
2,121.43	74,877	64	95	2.71	2.8	2,695.96	8	122	22.09	282
2,527.35	39,110	75	44	2.84	6.4	1,542.06	4	53	29.09	322
1,190.50	20,512	33	51	3.00	5.8	883.49	3	31	28.30	138
2,251.21	32,900	56	56	3.83	6.8	565.44	3	18	31.41	379
2,142.82	19,223	34	44	4.96	11.1	1,043.81	5	36	28.99	142
1,326.24	57,581	63	73	1.70	2.3	8,849.81	5	359	24.65	307
2,907.77	59,608	44	108	5.27	4.8	196.46	3	7	28.06	423
2,533.44	34,987	60	52	3.77	7.2	3,252.68	7	124	26.23	257
1,280.21	37,963	30	109	3.67	3.3	3,580.54	6	101	35.45	147
2,665.61	77,370	70	84	2.92	3.4	2,626.81	7	99	26.53	291
1,156.35	21,036	39	46	2.57	5.5	889.18	2	31	28.68	163
739.84	17,582	21	48	2.87	5.9	1,275.24	1	30	42.50	91

STATEMENT

Statistics Relating to the Supply of Electric Energy to Consumers For Domestic Service, for Commercial Light Service

GROUP III—SMALL TOWNS (less than 2,000 population),

Municipality	System	Population	Distance from generating station	Domestic service					
				Revenue	Consumption	Number of consumers	Average monthly consumption	Average monthly bill	Net cost per kw-hr.
			miles	$ c.	kw-hr.		kw-hr.	$ c.	cts.
Thornton	G. B.	P.V.	58	975.45	13,700	45	27	1.91	7.1
Tilbury	Nia.	1,987	209	5,468.78	180,107	332	47	1.43	3.0
Toronto Twp.	Nia.	7,973	67	45,039.20	1,775,067	1,327	114	2.90	2.6
Tottenham	G. B.	530	82	2,602.66	32,994	116	24	1.89	7.8
Trafalgar Twp.	Nia.	3,898	.....	9,882.04	410,776	207	177	4.26	2.4
Uxbridge	G. B.	1,484	60	5,431.91	137,162	252	47	1.85	4.0
Victoria Harbor	G. B.	1,417	17	2,224.10	55,774	141	33	1.32	4.0
Wardsville	Nia.	201	225	953.15	11,249	48	19	1.65	8.4
Warkworth	C. O.	P.V.	17	1,780.41	27,793	83	29	1.87	6.4
Waterdown	Nia.	849	57	3,927.68	192,137	200	81	1.65	2.0
Waterford	Nia.	1,061	94	5,069.63	273,725	299	77	1.44	1.8
Watford	Nia.	1,012	256	5,731.17	156,851	262	51	1.86	3.7
Waubaushene	G. B.	P.V.	12	1,579.40	40,882	108	31	1.21	3.9
Wellesley	Nia.	P.V.	111	1,934.06	62,970	110	49	1.52	3.0
Wellington	C. O.	821	22	4,303.39	82,357	240	29	1.52	5.2
West Lorne	Nia.	840	159	2,469.19	60,616	179	27	1.17	4.0
Wheatley	Nia.	682	279	3,243.76	72,853	160	40	1.80	4.4
Williamsburg	St. L.	P.V.	28	1,133.17	19,333	55	28	1.73	5.8
Winchester	St. L.	1,120	38	5,049.76	178,087	263	57	1.62	2.8
Woodbridge	Nia.	749	85	3,368.54	158,317	198	68	1.44	2.1
Woodville	G. B.	435	40	1,791.88	36,271	92	32	1.60	5.0
Wyoming	Nia.	452	239	1,968.80	31,466	120	23	1.41	6.2
York, East Twp.	Nia.	21,434	86	112,089.76	3,739,945	6,377	50	1.51	2.9
York, North Twp.	Nia.	8,800	84	43,976.56	1,328,817	1,527	87	2.88	3.3
Zurich	Nia.	P.V.	168	2,289.86	52,358	110	41	1.82	4.3

"D"—Concluded

in Ontario Municipalities Served by the Commission and for Power Service during the Year 1927

VILLAGES, AND SUBURBAN AND RURAL AREAS

Commercial light service						Power service				Total number of consumers
Revenue	Consumption	Number of consumers	Average monthly consumption	Average monthly bill	Net cost per kw-hr.	Revenue	Number of consumers	Average horse-power	Average cost per horse-power	
$ c.	kw-hr.		kw-hr.	$ c.	cts.	$ c.			$ c.	
438.51	6,514	15	36	2.44	6.8	503.62	2	16	31.48	62
5,117.26	159,879	109	124	3.98	3.2	12,748.30	14	513	24.85	455
8,688.59	239,650	137	160	5.81	3.6	6,474.36	16	255	25.39	1,480
1,906.02	23,307	51	40	3.24	8.1	1,058.45	5	38	27.85	172
649.41	14,596	2	608	27.06	4.4	1,190.92	12	52	22.90	221
3,196.37	64,106	95	56	2.82	5.0	1,493.58	11	76	19.65	358
1,006.15	24,315	35	58	2.40	4.1	.....	.....	.....	.....	176
813.83	8,838	17	47	4.37	9.2	.....	.....	.....	.....	65
1,136.18	18,926	40	39	2.37	6.1	.....	.....	.....	.....	123
759.93	35,066	27	99	2.14	2.1	1,692.51	5	65	26.04	232
1,882.71	79,675	75	95	2.25	2.3	5,856.33	13	136	43.06	387
3,248.70	69,199	76	75	3.54	4.7	2,694.45	6	77	35.00	344
403.81	10,658	18	47	1.77	3.8	920.41	5	27	34.09	131
757.52	21,688	30	60	2.10	3.4	2,927.40	4	91	32.16	144
2,095.04	48,480	56	74	3.20	4.3	3,774.80	8	109	34.63	304
1,618.67	66,306	56	98	2.40	2.4	8,138.35	6	323	25.19	241
2,756.31	56,460	62	78	3.83	4.9	1,136.32	2	34	30.48	224
493.87	8,157	20	35	2.11	6.0	270.70	1	15	18.05	76
2,105.70	60,834	57	89	3.08	3.5	1,372.34	3	59	23.26	313
1,400.82	51,274	47	92	2.53	2.7	2,818.02	7	124	22.72	252
822.52	16,553	23	57	2.86	4.9	1,373.09	3	50	27.46	118
1,155.70	19,969	41	39	2.29	5.8	235.40	1	10	23.54	162
10,687.81	347,437	252	152	4.66	3.0	46,609.56	27	1,765	26.40	6,656
7,389.85	171,198	101	161	6.96	4.3	5,201.56	21	197	26.40	1,649
1,341.88	29,411	43	55	2.54	4.6	1,979.88	3	46	43.04	156

STATEMENT

Cost of Power to Municipalities and Rates to Consumers for for the Year 1927, in Ontario Municipalities

Municipality	Annual cost to the Commission on the works to serve electrical energy to municipality on a horse-power basis	Domestic service					
		Service charge per month	First rate		All additional per kw-hr.	Minimum gross monthly bill	Prompt payment discount
			Number of kw-hr. per month	Per kw-hr. per month			
	$ c.	cents		cents	cents	$ c.	%
Acton	31.85	33	60	2.5	1.25	0.83	10
Agincourt	43.00	33	50	4.5	2	1.11	10
Ailsa Craig	44.90	33	50	4	2	0.83	10
Alexandria	55.98	33	60	6	2	1.39	10
Alliston	58.56	33	30	8	2	1.67	10
Alvinston	84.78	33	40	6	2	1.66	10
Amherstburg	37.61	33	50	4	2	0.83	10
Ancaster twp	27.47	33	50	4	2	0.83	10
Apple Hill	51.96	33	60	6	2	1.66	10
Arkona	88.21	33	40	6	2	1.66	10
Arthur	84.53	33	35	7	3	1.94	10
Aylmer	34.19	33	60	2.5	1.25	0.83	10
Ayr	33.70	33	60	2.5	1.25	1.11	10
Baden	32.54	33	60	2.5	1.5	0.83	10
Barrie	30.33	33	60	2	1	0.83	10+10
Barton twp	31.00	33	55	3	1.5	1.11	10
Beachville	33.03	33	55	3	1.5	0.83	10
Beaverton	37.51	33	60	2.5	1.25	1.11	10
Beeton	70.96	33	30	8	2	1.67	10
Belle River	34.83	33	60	5	2	1.11	10
Blenheim	37.42	33	60	2.5	1.5	0.83	10
Bloomfield	64.26	33	40	5	2	1.11	10
Blyth	61.35	33	45	5	2	1.66	10
Bolton	45.14	33	45	5	2	1.11	10
Bothwell	41.85	33	55	3	1.5	0.83	10
Bradford	68.56	33	30	8	2	1.67	10
Brampton	29.50	33	60	2	1	0.83	10
Brantford	26.46	33	60	2	1	0.83	10
Brantford twp	26.46	33	60	2.5	1.25	1.11	10
Brechin	51.78	33	40	6	2	1.67	10
Bridgeport	.....	3*	.....	2.5**	1.25	.....	10
Brigden	82.19	33	50	4	2	1.38	10
Brockville	30.05	33	60	2.5	1.25	0.83	10
Brussels	51.03	33	45	5	2	1.66	10
Burford	44.45	33	55	3	1.5	1.11	10
Burgessville	46.16	33	45	5	2	1.11	10
Caledonia	27.85	33	60	2.5	1.25	0.83	10
Campbellville	65.82	33	30	8	2	2.22	10
Cannington	41.02	33	55	3	1.5	1.11	10
Carleton Place	49.93	33	40	5	2	1.11	10

*Service charge per 100 square feet.
**Per kilowatt-hour for first 3 kilowatt-hours per 100 square feet.

"E"

Domestic Service—Commercial Light Service—Power Service Served by the Hydro-Electric Power Commission

Commercial light service					Power service							
Service charge per 100 watts min. 50 cents	First 100 hrs. per month per kw-hr.	All additional per kw-hr.	Minimum gross monthly bill	Prompt payment discount	Basis of rate 120 hours monthly use of demand	Service charge per h.p. per month	First 50 hr. per month per kw-hr.	Second 50 hr. per month per kw-hr.	All additional per kw-hr.	Minimum or maximum per h.p. per month net	Local discount	Prompt payment discount
cents	cents	cents	$ c.	%	$ c.	$ c.	cents	cents	cents	$ c.	%	%
5	2.5	1.25	0.83	10	29.00	1.00	2.6	1.7	0.33	.....	.....	10
5	4.5	2	1.11	10	34.00	1.00	3.4	2.2	0.33	.....	.....	10
5	4	2	0.83	10	36.00	1.00	3.7	2.4	0.33	.....	.....	10
5	6	2	1.94	10	50.00	1.00	5.7	3.8	0.33	.....	.....	10
5	8	2	1.67	10	43.00	1.00	4.7	3.1	0.33	.....	.....	10
5	6	2	1.66	10	59.00	1.00	7.1	4.7	0.33	min. 3.00	.....	10
5	4	2	0.83	10	40.00	1.00	4.3	2.8	0.33	.....	.....	10
5	4	2	0.83	10	31.00	1.00	2.9	1.9	0.33	.....	.....	10
5	6	2	2.22	10	56.00	1.00	6.5	4.4	0.33	.....	.....	10
5	6	2	1.66	10	59.00	1.00	7.1	4.7	0.33	min. 3.00	.....	10
5	7	3	1.94	10	58.00	1.00	6.9	4.6	0.33	.....	.....	10
5	2.5	1.25	0.83	10	32.00	1.00	3.1	2	0.33	.....	.....	10
5	2.5	1.25	1.11	10	38.00	1.00	4	2.6	0.33	.....	.....	10
5	2.5	1.5	0.83	10	28.00	1.00	2.5	1.6	0.33	.....	.....	10
5	2	1	0.83	10	21.00	1.00	1.8	1.1	0.33	.....	10	10
5	3	1.5	1.11	10	30.00	1.00	2.8	1.8	0.33	.....	.....	10
5	3	1.5	0.83	10	25.00	1.00	2	1.3	0.33	.....	.....	10
5	2.5	1.25	1.11	10	33.00	1.00	3.2	2.1	0.33	.....	.....	10
5	8	2	1.67	10	43.00	1.00	4.7	3.1	0.33	.....	.....	10
5	5	2	1.11	10	44.00	1.00	4.8	3.2	0.33	.....	.....	10
5	2.5	1.5	0.83	10	36.00	1.00	3.7	2.4	0.33	.....	.....	10
5	5	2	1.11	10	48.00	1.00	5.4	3.6	0.33	.....	.....	10
5	5	2	1.66	10	65.00	1.00	8	5.3	0.33	.....	.....	10
5	5	2	1.11	10	45.00	1.00	4.9	3.3	0.33	.....	.....	10
5	3	1.5	0.83	10	45.00	1.00	4.9	3.3	0.33	.....	.....	10
5	8	2	1.67	10	43.00	1.00	4.7	3.1	0.33	.....	.....	10
5	2	1	0.83	10	20.00	1.00	1.6	1.0	0.33	.....	10	10
‡3.5	‡‡1.75	0.35	0.83	10	23.00	1.00	2.1	1.4	0.33	.....	10	10
5	2.5	1.25	1.11	10	24.00	1.00	2.3	1.5	0.33	.....	10	10
5	6	2	1.67	10	54.00	1.00	6.3	4.2	0.33	.....	.....	10
5	‡5 ‡‡2.5	0.5	.....	10	58.00	1.00	6.8	4.6	0.50	max. 5.25	.....	10
5	4	2	1.38	10	52.00	1.00	6.0	4.0	0.33	min. 5.00	.....	10
5	2.5	1.25	0.83	10	28.00	1.00	2.5	1.6	0.33	.....	.....	10
5	5	2	1.66	10	55.00	1.00	6.5	4.3	0.33	.....	.....	10
5	3	1.5	1.11	10	38.00	1.00	4	2.6	0.33	.....	.....	10
5	5	2	1.11	10	45.00	1.00	4.9	3.3	0.33	min. 2.22	.....	10
5	2.5	1.25	0.83	10	29.00	1.00	2.6	1.7	0.33	.....	.....	10
5	8	2	2.22	10	60.00	1.00	7.2	4.8	0.33	.....	.....	10
5	3	1.5	1.11	10	45.00	1.00	4.9	3.3	0.33	.....	.....	10
5	5	2	1.11	10	35.00	1.00	3.5	2.3	0.33	.....	.....	10

‡First 30 hours, per kilowatt-hour.
‡‡Next 70 hours, per kilowatt-hour.

STATEMENT

Cost of Power to Municipalities and Rates to Consumers for for the Year 1927, in Ontario Municipalities

Municipality	Annual cost to the Commission on the works to serve electrical energy to municipality on a horse-power basis	Domestic service					
		Service charge per month	First rate		All additional per kw-hr.	Minimum gross monthly bill	Prompt payment discount
			Number of kw-hr. per month	Per kw-hr. per month			
	$ c.	cents		cents	cents	$ c.	%
Cayuga	59.72	33	45	5	2	1.66	10
Chatham	29.04	33	60	2.5	1.25	0.83	10
Chatsworth	46.21	33	45	6	2	1.67	10
Chesley	40.80	33	55	3.5	2	1.11	10
Chesterville	42.08	33	50	3.0	1.5	0.83	10
Chippawa	25.38	33	60	2.5	1.25	1.11	10
Clifford	55.90	33	45	5	2	1.66	10
Clinton	36.09	33	60	2.5	1.5	0.83	10
Coldwater	38.35	33	55	2.5	1.25	1.11	10
Collingwood	38.81	33	55	3	1.5	0.83	10
Comber	42.83	33	50	4	2	1.38	10
Cookstown	53.44	33	30	8	2	1.67	10
Cottam	46.57	33	35	7	2	1.66	10
Courtright	74.50	33	40	6	2	2.22	10
Creemore	55.25	33	55	3	1.5	0.83	10
Dashwood	45.51	33	40	6	2	1.38	10
Delaware	36.89	33	45	5	2	1.38	10
Dorchester	33.29	33	55	3.5	1.75	0.83	10
Drayton	53.23	33	50	4.5	2	1.11	10
Dresden	41.68	33	60	2.5	1.25	0.83	10
Drumbo	43.58	33	50	4	2	1.11	10
Dublin	51.00	33	40	6	2	1.66	10
Dundalk	38.59	33	55	3	1.5	1.11	10
Dundas	24.20	33	60	2	1	0.83	10
Dunnville	39.80	33	55	3	1.5	0.83	10
Durham	32.60	33	50	3	2	0.83	10
Dutton	35.76	33	60	2.5	1.25	0.83	10
Elmira	30.12	33	60	2.5	1.5	0.83	10
Elmvale	33.62	33	55	3	1.5	0.83	10
Elmwood	46.20	33	60	6	2	1.39	10
Elora	33.46	33	60	2.5	1.5	0.83	10
Embro	73.76	33	50	4	2	1.67	10
Erieau	52.89	33	40	6	2	2.22	10
Erie Beach	58.87	33	35	7.5	2	2.22	10
Essex	32.98	33	50	4	2	0.83	10
Etobicoke twp	28.74	33	55	2.8	1.4	0.83	10
Exeter	36.10	33	55	3	1.5	0.83	10
Fergus	33.40	33	55	3	1.5	1.11	10
Flesherton	42.24	33	50	4	2	1.67	10
Fonthill	33.46	33	55	3	1.5	1.11	10

"E"—Continued

Domestic Service—Commercial Light Service—Power Service Served by the Hydro-Electric Power Commission

Commercial light service					Power service							
Service charge per 100 watts min. 50 cents	First 100 hrs. per month per kw-hr.	All additional per kw-hr.	Minimum gross monthly bill	Prompt payment discount	Basis of rate 120 hours monthly use of demand	Service charge per h.p. per month	First 50 hr. per month per kw-hr.	Second 50 hr. per month per kw-hr.	All additional per kw-hr.	Minimum or maximum per h.p. per month net	Local discount	Prompt payment discount
cents	cents	cents	$ c.	%	$ c.	$ c.	cents	cents	cents	$ c.	%	%
5	5	2	1.66	10	50.00	1.00	5.7	3.8	0.33	.....	.....	10
5	2.5	1.25	0.83	10	25.00	1.00	2.0	1.3	0.33	.....	.....	10
5	6	2	1.67	10	45.00	1.00	4.9	3.3	0.33	.....	.....	10
5	3.5	2	1.11	10	40.00	1.00	4.3	2.8	0.33	.....	.....	10
5	3.0	1.5	0.83	10	35.00	1.00	3.5	2.3	0.33	.....	.....	10
5	2.5	1.25	1.11	10	25.00	1.00	2	1.3	0.33	.....	.....	10
5	5	2	1.66	10	55.00	1.00	6.5	4.3	0.33	.....	.....	10
5	2.5	1.50	0.83	10	38.00	1.00	4.0	2.6	0.33	.....	.....	10
5	2.5	1.25	1.11	10	35.00	1.00	3.5	2.3	0.33	.....	.....	10
5	3	1.5	0.83	10	24.00	1.00	2.3	1.5	0.33	.....	10	10
5	4	2	1.38	10	40.00	1.00	4.3	2.8	0.33	min. 3.33	.....	10
5	8	2	1.67	10	43.00	1.00	4.7	3.1	0.33	.....	.....	10
5	7	2	1.66	10	57.00	1.00	6.8	4.5	0.33	min. 2.22	.....	10
5	6	2	2.22	10	76.00	1.00	9.6	6.4	0.33	.....	.....	10
5	3	1.5	0.83	10	50.00	1.00	5.7	3.8	0.33	.....	.....	10
5	6	2	1.38	10	57.00	1.00	6.8	4.5	0.33	min. 2.77	.....	10
5	5	2	1.38	10	42.00	1.00	4.6	3	0.33	.....	.....	10
5	3.5	1.75	0.83	10	38.00	1.00	4	2.6	0.33	.....	.....	10
5	4.5	2	1.11	10	50.00	1.00	5.7	3.8	0.33	.....	.....	10
5	2.5	1.25	0.83	10	33.00	1.00	3.2	2.1	0.33	.....	.....	10
5	4	2	1.11	10	44.00	1.00	4.8	3.2	0.33	.....	.....	10
5	6	2	1.66	10	60.00	1.00	7.2	4.8	0.33	.....	.....	10
5	3	1.5	1.11	10	30.00	1.00	2.8	1.8	0.33	.....	.....	10
5	2	1	0.83	10	20.00	1.00	1.6	1	0.33	.....	10	10
5	3	1.5	0.83	10	30.00	1.00	2.8	1.8	0.33	.....	.....	10
5	3	2	0.83	10	27.00	1.00	2.3	1.5	0.33	.....	.....	10
5	2.5	1.25	0.83	10	27.00	1.00	2.3	1.5	0.33	.....	.....	10
5	2.5	1.5	0.83	10	28.00	1.00	2.5	1.6	0.33	.....	.....	10
5	3	1.5	0.83	10	33.00	1.00	3.2	2.1	0.33	.....	.....	10
5	6	2	1.39	10	48.00	1.00	5.4	3.6	0.33	.....	.....	10
5	2.5	1.5	0.83	10	31.00	1.00	2.9	1.9	0.33	.....	.....	10
5	4	2	1.67	10	48.00	1.00	5.4	3.6	0.33	min. 2.22	.....	10
5	6	2	2.22	10	60.00	1.00	7.2	4.8	0.33	.....	.....	10
5	7.5	2	2.22	10	65.00	1.00	8.0	5.3	0.33	.....	.....	10
5	4	2	0.83	10	40.00	1.00	4.3	2.8	0.33	.....	.....	10
5	2.8	1.4	0.83	10	24.00	1.00	2.3	1.5	0.33	.....	10	10
5	3	1.5	0.83	10	33.00	1.00	3.2	2.1	0.33	.....	.....	10
5	3	1.5	1.11	10	31.00	1.00	2.9	1.9	0.33	.....	.....	10
5	4	2	1.67	10	40.00	1.00	4.3	2.8	0.33	.....	.....	10
5	3	1.5	1.11	10	30.00	1.00	2.8	1.8	0.33	.....	.....	10

STATEMENT

Cost of Power to Municipalities and Rates to Consumers for for the Year 1927, in Ontario Municipalities

Municipality	Annual cost to the Commission on the works to serve electrical energy to municipality on a horse-power basis	Domestic service					
		Service charge per month	First rate		All additional per kw-hr.	Minimum gross monthly bill	Prompt payment discount
			Number of kw-hr. per month	Per kw-hr. per month			
	$ c.	cents		cents	cents	$ c.	%
Ford City	31.91	33	60	2.5	1.25	1.11	10
Forest	45.65	33	50	4	2	1.11	10
Forest Hill	.....	33	60	2.6	1.3	0.83	10
Fort William	24.00	*a*	.....	3.0	.....	0.55	10
		b	.....	3	1.5	1.11	10
Galt	26.48	33	60	2.5	1.5	0.83	10
Gamebridge	.....	33	40	6	2	1.67	10
Georgetown	33.37	33	60	2	1	0.83	10
Glencoe	54.20	33	50	4	2	1.11	10
Glen Williams	.....	33	55	3	1.5	0.83	10
Goderich	40.07	33	55	3	1.5	0.83	10
Grand Valley	65.19	33	45	5	2	1.39	10
Granton	42.91	33	55	3	1.5	1.11	10
Gravenhurst	23.04	33	55	2.5	1.25	1.11	10
Guelph	25.36	33	60	2	1	0.83	10
Hagersville	29.18	33	60	2	1	0.83	10
Hamilton	24.80	33	60	2	1	0.83	10
Hanover	35.19	33	50	4	2	1.11	10
Harriston	40.64	33	55	3	1.5	0.83	10
Harrow	38.19	33	50	4	2	0.83	10
Havelock	48.49	33	60	5.5	2	0.83	10
Hensall	44.19	33	55	3.5	1.75	1.11	10
Hespeler	27.88	33	60	2.5	1.25	0.83	10
Highgate	40.51	33	50	4	2	1.11	10
Holstein	153.21	33	60	9	5	1.67	10
Hornings Mills	.....	33	30	8	2	1.67	10
Humberstone	27.66	33	55	3.5	1.75	0.83	10
Huntsville	26.30	33	50	4	2	1.11	10
Ingersoll	27.84	33	60	2	1.2	0.83	10
Jarvis	35.04	33	50	4	2	1.11	10
Kemptville	49.67	33	35	6	2	1.11	10
Kincardine	64.38	33	40	6	2	1.67	10
Kingston	25.00	3*	.....	3**	1.5	0.83	10
Kingsville	37.20	33	55	3.5	1.75	0.83	10
Kirkfield	57.03	33	40	6	2	2.22	10
Kitchener	26.44	33	60	2	1.25	0.83	10
Lakefield	49.23	33	50	5.5	2	1.11	10
Lambeth	38.95	33	50	4	2	1.38	10
Lanark	69.93	33	35	7	2	1.38	10
Lancaster	110.96	33	60	8	2	1.94	10
LaSalle	35.09	33	45	5	2	1.11	10

*Service charge per 100 square feet.
**Per kilowatt-hour for first 3 kilowatt-hours per 100 square feet.
a General lighting.
b Lighting and cooking—Rate schedules based on floor area of house.

"E"—Continued

Domestic Service—Commercial Light Service—Power Service Served by the Hydro-Electric Power Commission

Commercial light service					Power service							
Service charge per 100 watts min. 50 cents	First 100 hrs. per month per kw-hr.	All additional per kw-hr.	Minimum gross monthly bill	Prompt payment discount	Basis of rate 120 hours monthly use of demand	Service charge per h.p. per month	First 50 hr. per month per kw-hr.	Second 50 hr. per month per kw-hr.	All additional per kw-hr.	Minimum or maximum per h.p. per month net	Local discount	Prompt payment discount
cents	cents	cents	$ c.	%	$ c.	$ c.	cents	cents	cents	$ c.	%	%
5	2.5	1.25	1.11	10	26.00	1.00	2.2	1.4	0.33	.....	.....	10
5	4	2	1.11	10	45.00	1.00	4.9	3.3	0.33	.....	.....	10
5	2.6	1.3	0.83	10	25.00	1.00	2.0	1.4	0.50	max. 2.50	.....	10
.....	3	3	0.55	*c*	19.75	1.00	1.75	1.0	0.1	.....	.....	10
5	2.5	1.5	0.83	10	24.00	1.00	2.3	1.5	0.33	.....	10	10
5	6	2	1.67	10	54.00	1.00	6.3	4.2	0.33	.....	.....	10
5	2	1	0.83	10	24.00	1.00	2.3	1.5	0.33	.....	10	10
5	4	2	1.11	10	50.00	1.00	5.7	3.8	0.33	.....	.....	10
5	3	1.5	0.83	10	39.00	1.00	4.1	2.7	0.33	.....	.....	10
5	3	1.5	0.83	10	38.00	1.00	4.0	2.6	0.33	.....	.....	10
5	5	2	1.39	10	56.00	1.00	6.6	4.4	0.33	.....	.....	10
5	3	1.5	1.11	10	38.00	1.00	4	2.6	0.33	.....	.....	10
5	2.5	1.25	1.11	10	25.00	1.00	2.0	1.3	0.33	.....	.....	10
5	2	1	0.83	10	16.00	1.00	1.5	0.9	0.33	.....	25	10
5	2	1	0.83	10	24.00	1.00	2.3	1.5	0.33	.....	10	10
.....	‡3.5 ‡‡1.75	0.35	0.83	10	20.00	1.00	1.67	1.11	0.133	.....	10	10
5	4	2	1.11	10	28.00	1.00	2.5	1.6	0.33	.....	.....	10
5	3	1.5	0.83	10	36.00	1.00	3.7	2.4	0.33	.....	.....	10
5	4	2	0.83	10	45.00	1.00	4.9	3.3	0.33	min. 2.22	.....	10
5	5.5	2	0.83	10	35.00	1.00	3.5	2.3	0.33	.....	.....	10
5	3.5	1.75	1.11	10	40.00	1.00	4.3	2.8	0.33	min. 2.22	.....	10
5	2.5	1.25	0.83	10	20.00	1.00	1.6	1.0	0.33	.....	10	10
5	4	2	1.11	10	44.00	1.00	4.8	3.2	0.33	.....	.....	10
5	9	5	1.67	10	74.00	1.00	9.3	6.2	0.33	.....	.....	10
5	8	2	1.67	10	50.00	1.00	5.7	3.8	0.33	.....	.....	10
5	3.5	1.75	0.83	10	30.00	1.00	2.8	1.8	0.33	.....	.....	10
5	4	2	1.11	10	35.00	1.00	3.5	2.3	0.33	.....	.....	10
5	2	1.2	0.83	10	21.00	1.00	1.8	1.1	0.33	.....	10	10
5	4	2	1.11	10	36.00	1.00	3.7	2.4	0.33	.....	.....	10
5	6	2	1.38	10	50.00	1.00	5.7	3.8	0.33	.....	.....	10
5	6	2	1.67	10	43.00	1.00	4.7	3.1	0.33	.....	.....	10
.....	‡6 ‡‡3	1	0.83	10	21.00	1.00	1.83	1.233	0.156	.....	10	10
5	3.5	1.75	0.83	10	40.00	1.00	4.3	2.8	0.33	.....	.....	10
5	6	2	2.22	10	48.00	1.00	5.4	3.6	0.33	.....	.....	10
5	2	1.25	0.83	10	20.00	1.00	1.6	1.0	0.33	.....	10	10
5	5.5	2	1.11	10	35.00	1.00	3.5	2.3	0.33	.....	.....	10
5	4	2	1.38	10	42.00	1.00	4.6	3	0.33	.....	.....	10
5	7	2	1.94	10	65.00	1.00	7.8	5.2	0.33	.....	.....	10
5	8	2	2.78	10	70.00	1.00	8.6	5.7	0.33	.....	.....	10
5	5	2	1.11	10	42.00	1.00	4.6	3	0.33	.....	.....	10

*c*Graded discounts.
‡First 30 hours, per kilowatt-hour.
‡‡Next 70 hours, per kilowatt-hour.

STATEMENT

Cost of Power to Municipalities and Rates to Consumers for for the Year 1927, in Ontario Municipalities

Municipality	Annual cost to the Commission on the works to serve electrical energy to municipality on a horse-power basis	Domestic service					
		Service charge per month	First rate		All additional per kw-hr.	Minimum gross monthly bill	Prompt payment discount
			Number of kw-hr. per month	Per kw-hr. per month			
	$ c.	cents		cents	cents	$ c.	%
Leamington	33.33	33	55	3.5	1.75	0.83	10
Listowel	34.92	33	60	2.5	1.25	0.83	10
London	25.29	33	60	2	1.25	0.83	10
London twp	34.87	33	50	4	2	1.11	10
Louth twp	23.99			Rural	Rates		
Lucan	33.60	33	55	3.5	1.75	1.11	10
Lucknow	68.73	33	45	5	2	1.67	10
Lynden	35.78	33	55	3	1.5	1.38	10
Markdale	34.61	33	55	3	1.5	1.11	10
Markham	50.44	33	45	5	2	1.11	10
Marmora	47.71	33	60	5	2	1.11	10
Martintown	50.42	33	60	7	2	1.66	10
Maxville	82.21	33	60	8	2	1.66	10
Meaford	40.03	33	55	3	2	1.11	10
Merlin	42.98	33	45	5	2	1.11	10
Merritton	21.67	33	60	2	1	0.83	10
Midland	25.70	33	60	2	1	0.83	10
Milton	31.66	33	55	3	1.75	0.83	10
Milverton	32.63	33	60	2.5	1.5	0.83	10
Mimico	25.63	33	60	2.5	1.25	0.83	10
Mitchell	31.49	33	60	2.5	1.5	0.83	10
Moorefield	56.91	33	45	5	2	1.11	10
Mount Brydges	40.60	33	50	4	2	1.11	10
Mount Forest	45.80	33	55	3	2	1.11	10
Neustadt	65.39	33	60	8	2	1.67	10
Newbury	48.98	33	45	5	2	1.11	10
New Hamburg	34.16	33	60	2.5	1.5	0.83	10
New Toronto	27.65	33	60	2	1.25	0.83	10
Niagara Falls	19.30	3*	.....	2**	1	0.83	10
Niagara-on-the-Lake	29.24	33	60	2.5	1.25	0.83	10
Nipigon twp	28.04	33	40	6	2	1.67	10
Norwich	33.50	33	60	2.5	1.25	0.83	10
Norwood	39.90	33	50	5	2	1.11	10
Oil Springs	39.10	33	50	4	2	1.11	10
Omemee	35.00	33	60	4	2	1.11	10
Orangeville	47.17	33	55	3	1.5	1.11	10
Ottawa	11.07	3*	.....	2**	1 & ½	0.83	10
Otterville	39.96	33	55	3	1.5	1.11	10
Owen Sound	29.20	33	60	2	1	0.83	10
Paisley	56.02	33	45	5	2	1.67	10

*Service charge per 100 square feet.
**Per kilowatt-hour for first 3 kilowatt-hours per 100 square feet.

"E"—Continued

Domestic Service—Commercial Light Service—Power Service Served by the Hydro-Electric Power Commission

Commercial light service					Power service							
Service charge per 100 watts min. 50 cents	First 100 hrs. per month per kw-hr.	All additional per kw-hr.	Minimum gross monthly bill	Prompt payment discount	Basis of rate 120 hours monthly use of demand	Service charge per h.p. per month	First 50 hr. per month per kw-hr.	Second 50 hr. per month per kw-hr.	All additional per kw-hr.	Minimum or maximum per h.p. per month net	Local discount	Prompt payment discount
cents	cents	cents	$ c.	%	$ c.	$ c.	cents	cents	cents	$ c.	%	%
5	3.5	1.75	0.83	10	38.00	1.00	4.0	2.6	0.33	.....	.....	10
5	2.5	1.25	0.83	10	30.00	1.00	2.8	1.8	0.33	.....	.....	10
5	2	1.25	0.83	10	21.00	1.00	1.8	1.1	0.33	.....	.....	10
5	4	2	1.11	10	32.00	1.00	3.1	2	0.33	.....	.....	10
		Rural	Rates					Rural	Rates			
5	3.5	1.75	1.11	10	34.00	1.00	3.4	2.2	0.33	.....	.....	10
5	5	2	1.67	10	48.00	1.00	5.4	3.6	0.33	.....	.....	10
5	3	1.5	1.38	10	32.00	1.00	3.1	2	0.33	.....	.....	10
5	3	1.5	1.11	10	35.00	1.00	3.5	2.3	0.33	.....	.....	10
5	5	2	1.11	10	48.00	1.00	5.4	3.6	0.33	.....	.....	10
5	5	2	1.11	10	40.00	1.00	4.3	2.8	0.33	.....	.....	10
5	7	2	2.22	10	55.00	1.00	6.5	4.3	0.33	.....	.....	10
5	8	2	2.22	10	65.00	1.00	8.0	5.3	0.33	.....	.....	10
5	3	2	1.11	10	35.00	1.00	3.5	2.3	0.33	.....	.....	10
5	5	2	1.11	10	43.00	1.00	4.7	3.1	0.33	min. 2.22	.....	10
5	2	1	0.83	10	20.00	1.00	1.6	1.0	0.33	.....	10	10
5	2	1	0.83	10	17.00	1.00	1.7	1.1	0.33	.....	25	10
5	3	1.75	0.83	10	29.00	1.00	2.6	1.7	0.33	.....	.....	10
5	2.5	1.5	0.83	10	35.00	1.00	3.5	2.3	0.33	.....	.....	10
5	2.5	1.25	0.83	10	25.00	1.00	2	1.3	0.33	.....	.....	10
5	2.5	1.5	0.83	10	30.00	1.00	2.8	1.8	0.33	.....	.....	10
5	5	2	1.11	10	55.00	1.00	6.5	4.3	0.33	.....	.....	10
5	4	2	1.11	10	42.00	1.00	4.6	3	0.33	.....	.....	10
5	3	2	1.11	10	35.00	1.00	3.5	2.3	0.33	.....	.....	10
5	8	2	1.67	10	40.00	1.00	4.3	2.8	0.33	.....	.....	10
5	5	2	1.11	10	55.00	1.00	6.5	4.3	0.33	.....	.....	10
5	2.5	1.5	0.83	10	32.00	1.00	3.1	2	0.33	.....	.....	10
5	2	1.25	0.83	10	22.00	1.00	1.9	1.3	0.33	.....	10	10
.....	‡4	0.4	0.83	10	21.00	1.00	1.83	1.233	0.156	.....	10	10
	‡‡2											
5	2.5	1.25	0.83	10	28.00	1.00	2.5	1.6	0.33	.....	.....	10
5	6	2	1.67	10	50.00	1.00	5.7	3.8	0.33	.....	.....	10
5	2.5	1.25	0.83	10	28.00	1.00	2.5	1.6	0.33	.....	.....	10
5	5	2	1.11	10	40.00	1.00	4	2.6	0.33	.....	.....	10
5	4	2	1.11	10	31.00	1.00	2.9	1.9	0.33	.....	.....	10
5	4	2	1.11	10	37.00	1.00	3.8	2.5	0.33	.....	.....	10
5	3	1.5	1.11	10	32.00	1.00	3.1	2.0	0.33	.....	.....	10
.....	‡5	0.5	0.83	10	22.00	1.00	1.8	1.2	0.15	.....	15	10
	‡‡2.2											
5	3	1.5	1.11	10	40.00	1.00	4.3	2.8	0.33	.....	.....	10
5	2	1	0.83	10	18.00	1.00	1.9	1.2	0.33	.....	25	10
5	5	2	1.67	10	55.00	1.00	6.5	4.3	0.33	.....	.....	10

‡First 30 hours, per kilowatt-hour.
‡‡Next 70 hours, per kilowatt-hour.

STATEMENT

Cost of Power to Municipalities and Rates to Consumers for for the Year 1927, in Ontario Municipalities

Municipality	Annual cost to the Commission on the works to serve electrical energy to municipality on a horse-power basis	Domestic service					
		Service charge per month	First rate		All additional per kw-hr.	Minimum gross monthly bill	Prompt payment discount
			Number of kw-hr. per month	Per kw-hr. per month			
	$ c.	cents		cents	cents	$ c.	%
Palmerston	37.18	33	60	2.5	1.25	0.83	10
Paris	27.71	33	60	2	1	0.83	10
Parkhill	56.29	33	50	4.5	2	1.38	10
Penetang	30.70	33	60	2	1	0.83	10
Perth	47.18	33	50	4	2	1.11	10
Peterboro	31.53	33	50	3	1.5	0.83	10
Petrolia	38.49	33	60	2.5	1.25	0.83	10
Picton	53.69	33	60	2.5	1.25	0.83	10
Plattsville	59.87	33	45	5	2.5	1.66	10
Point Edward	37.05	33	55	3	1.5	0.83	10
Port Arthur	23.98	3*	.....	2**	1	0.83	10
Port Colborne	27.48	33	60	2.5	1.25	0.83	10
Port Credit	31.63	33	60	2.5	1.25	0.83	10
Port Dalhousie	28.17	33	60	2.5	1.25	0.83	10
Port Dover	42.19	33	50	4	2	1.11	10
Port McNichol	29.79	33	50	4	2	1.11	10
Port Perry	53.08	33	45	5	2	1.39	10
Port Rowan	95.47	33	40	6	2	1.66	10
Port Stanley	38.39	33	55	3	1.5	0.83	10
Prescott	35.25	33	60	2	1	0.83	10
Preston	26.07	33	60	2.5	1.5	0.83	10
Priceville	80.93	33	60	8	2	1.67	10
Princeton	54.93	33	45	5	2.5	1.66	10
Queenston	26.09	33	55	3	2	1.38	10
Richmond Hill	38.66	33	55	3.5	1.5	0.83	10
Ridgetown	35.53	33	60	2.5	1.25	0.83	10
Ripley	86.30	3*	.....	7.5**	2	2.22	10
Riverside	30.41	33	55	3.5	1.75	1.11	10
Rockwood	41.99	33	60	2.5	1.25	1.11	10
Rodney	42.24	33	55	3	1.5	0.83	10
Russell	81.67	33	60	8	2	1.94	10
St. Catharines	21.68	33	30	2	1	0.83	10
St. Clair Beach	34.54	33	45	5	2	1.66	10
St. George	42.00	33	60	2	1	0.83	10
St. Jacobs	32.37	33	55	3	1.5	0.83	10
St. Marys	32.49	33	60	2.5	1.5	0.83	10
St. Thomas	26.74	33	60	2	1	0.83	10
Sandwich	29.38	33	55	3	1.5	0.83	10
Sarnia	32.66	33	60	2.5	1.25	0.83	10
Scarboro twp	34.32	33	55	3	1.5	0.83	10

*Service charge per 100 square feet.
**Per kilowatt-hour for first 3 kilowatt-hours per 100 square feet.

"E"—Continued

Domestic Service—Commercial Light Service—Power Service Served by the Hydro-Electric Power Commission

Commercial light service					Power service							
Service charge per 100 watts min. 50 cents	First 100 hrs. per month per kw-hr.	All additional per kw-hr.	Minimum gross monthly bill	Prompt payment discount	Basis of rate 120 hours monthly use of demand	Service charge per h.p. per month	First 50 hr. per month per kw-hr.	Second 50 hr. per month per kw-hr.	All additional per kw-hr.	Minimum or maximum per h.p. per month net	Local discount	Prompt payment discount
cents	cents	cents	$ c.	%	$ c.	$ c.	cents	cents	cents	$ c.	%	%
5	2.5	1.25	0.83	10	32.00	1.00	3.1	2.0	0.33	.....	.....	10
5	2	1	0.83	10	20.00	1.00	1.6	1	0.33	.....	10	10
5	4.5	2	1.38	10	54.00	1.00	6.3	4.2	0.33	.....	.....	10
5	2	1	0.83	10	23.00	1.00	2.1	1.4	0.33	.....	10	10
5	4	2	1.11	10	33.00	1.00	3.2	2.1	0.33	.....	.....	10
5	3	1.5	0.83	10	20.00	1.00	1.6	1	0.33¶ 0.22	.....	10	10
5	2.5	1.25	0.83	10	29.00	1.00	2.6	1.7	0.33	.....	.....	10
5	2.5	1.25	0.83	10	36.00	1.00	3.6	2.4	0.33	.....	.....	10
5	5	2	1.66	10	48.00	1.00	5.4	3.6	0.33	.....	.....	10
5	3	1.5	0.83	10	32.00	1.00	3.1	2	0.33	.....	.....	10
.....	‡5 ‡‡2.5	0.5	0.83	10	19.75	1.00	1.75	1.0	0.10	.....	.....	10
5	2.5	1.25	0.83	10	30.00	1.00	2.8	1.8	0.33	.....	.....	10
5	2.5	1.25	0.83	10	26.00	1.00	2.5	1.4	0.33	.....	.....	10
5	2.5	1.25	0.83	10	25.00	1.00	2	1.3	0.33	.....	.....	10
5	4	2	1.11	10	40.00	1.00	4.3	2.8	0.33	.....	.....	10
5	4	2	1.11	10	35 00	1.00	3.5	2.3	0.33	.....	.....	10
5	5	2	1.11 to 1.39	10	45.00	1.00	4.9	3.3	0.33	.....	.....	10
5	6	2	1.66	10	60.00	1.00	7.2	4.8	0.33	.....	.....	10
5	3	1.5	0.83	10	43.00	1.00	4.7	3.1	0.33	min. 1.11	.....	10
5	2	1	0.83	10	28.00	1.00	2.5	1.6	0.33	.....	.....	10
5	2.5	1.5	0.83	10	22.00	1.00	1.9	1.3	0.33	.....	10	10
5	8	2	1.67	10	50.00	1.00	5.7	3.8	0.33	.....	.....	10
5	5	2.5	1.66	10	55.00	1.00	6.5	4.3	0.33	.....	.....	10
5	3	1.5	1.38	10	25.00	1.00	2	1.3	0.33	.....	.....	10
5	3.5	1.25	0.83	10	25.00	1.00	2	1.3	0.33	.....	.....	10
5	2.5	1.25	0.83	10	27.00	1.00	2.3	1.5	0.33	.....	.....	10
.....	†15 ††7.5	1.5	2.22	10	60.00	1.00	7.2	4.8	0.33	.....	.....	10
5	3.5	1.75	1.11	10	38.00	1.00	4	2.6	0.33	.....	.....	10
5	2.5	1.25	1.11	10	42.00	1.00	4.6	3	0.33	.....	.....	10
5	3	1.5	0.83	10	38.00	1.00	4	2.6	0.33	.....	.....	10
5	8	2	2.78	10	69.00	1.00	8.5	5.7	0.33	.....	.....	10
.....	‡3.5 ‡‡1.75	0.35	0.83	10	18.00	1.00	1.867	1.267	0.16	.....	25	10
5	5	2	1.66	10	50.00	1.00	5.7	3.8	0.33	.....	.....	10
5	2	1	0.83	10	32.00	1.00	3.1	2.0	0.33	.....	.....	10
5	3	1.5	0.83	10	26.00	1.00	2.2	1.4	0.33	.....	.....	10
5	2.5	1.5	0.83	10	28.00	1.00	2.5	1.6	0.33	.....	.....	10
5	2	1	0.83	10	18.00	1.00	1.9	1.2	0.33	.....	25	10
5	3	1.5	0.83	10	31.00	1.00	2.9	1.9	0.33	.....	.....	10
5	2.5	1.25	0.83	10	31.00	1.00	2.9	1.9	0.33	.....	.....	10
5	3	1.5	0.83	10	25.00	1.00	2	1.3	0.33	.....	.....	10

‡First 30 hours, per kilowatt-hour.
‡‡Next 70 hours, per kilowatt-hour.
¶Next 260 hours use.
†First 50 hours, per kilowatt-hour.
††Next 50 hours, per kilowatt-hour.

STATEMENT

Cost of Power to Municipalities and Rates to Consumers for for the Year 1927, in Ontario Municipalities

Municipality	Annual cost to the Commission on the works to serve electrical energy to municipality on a horse-power basis	Domestic service					
		Service charge per month	First rate		All additional per kw-hr.	Minimum gross monthly bill	Prompt payment discount
			Number of kw-hr. per month	Per kw-hr. per month			
	$ c.	cents		cents	cents	$ c.	%
Seaforth	33.26	33	60	2.5	1.5	0.83	10
Shelburne	41.86	33	50	3.5	1.75	1.11	10
Simcoe	32.58	33	60	2	1	0.83	10
Smiths Falls	43.00	33	45	5	2	1.11	10
Springfield	43.16	33	45	5	2	1.11	10
Stamford twp	20.03	33	60	2.5	1.25	0.83	10
Stayner	42.75	33	55	2.5	1.25	0.83	10
Stouffville	51.22	33	45	5.5	2	1.11	10
Stratford	28.04	33	60	2.5	1.5	0.83	10
Strathroy	31.17	33	60	2.5	1.25	0.83	10
Sunderland	61.93	33	40	6	2	1.39	10
Sutton	60.87	33	40	6	2	1.11	10
Tara	83.65	3*	.....	7**	2	1.67	10
Tavistock	33.35	33	60	2.5	1.25	0.83	10
Tecumseh	33.26	33	50	4	2	1.38	10
Teeswater	56.59	33	60	6	3	1.67	10
Thamesford	38.56	33	50	4	2	1.11	10
Thamesville	37.19	33	55	3	1.5	0.83	10
Thedford	69.57	33	40	6	2	1.38	10
Thorndale	54.87	33	45	5	2	1.38	10
Thornton	74.70	33	60	8	2	1.67	10
Thorold	23.18	33	60	2	1	0.83	10
Tilbury	36.55	33	55	3	1.5	0.83	10
Tillsonburg	33.47	33	60	2	1.2	0.83	10
Toronto	25.72	3*	.....	2**	1	0.83	10
Toronto twp	31.60	33	50	4	2	1.11	10
Tottenham	94.27	33	30	8	2	1.67	10
Trafalgar twp	.....	33	55	3.5	2	1.11	10
Uxbridge	55.90	33	50	4	2	1.11	10
Victoria Harbor	35.99	33	55	3	1.5	1.11	10
Walkerville	27.49	33	60	2.5	1.25	0.83	10
Wallaceburg	33.56	33	60	2.5	1.25	0.83	10
Wardsville	65.00	33	40	6	2	1.66	10
Warkworth	58.18	33	50	5	2	1.55	10
Waterdown	28.41	33	60	2.5	1.25	0.83	10
Waterford	34.40	33	60	2	1	0.83	10
Waterloo	26.70	33	60	2	1.25	0.83	10
Watford	50.15	33	50	4	2	1.11	10
Waubaushene	40.82	33	55	3	1.5	1.11	10
Welland	22.15	33	60	2.5	1.25	0.83	10

*Service charge per 100 square feet.
**Per kilowatt-hour for first 3 kilowatt-hours per 100 square feet.
‡First 70 hours per kilowatt-hour, 4 cents; next 70 hours per kilowatt-hour, 2 cents.

"E"—Continued

Domestic Service—Commercial Light Service—Power Service Served by the Hydro-Electric Power Commission

Commercial light service					Power service							
Service charge per 100 watts min. 50 cents	First 100 hrs. per month per kw-hr.	All additional per kw-hr.	Minimum gross monthly bill	Prompt payment discount	Basis of rate 120 hours monthly use of demand	Service charge per h.p. per month	First 50 hr. per month per kw-hr.	Second 50 hr. per month per kw-hr.	All additional per kw-hr.	Minimum or maximum per h.p. per month net	Local discount	Prompt payment discount
cents	cents	cents	$ c.	%	$ c.	$ c.	cents	cents	cents	$ c.	%	%
5	2.5	1.5	0.83	10	35.00	1.00	3.5	2.3	0.33	.....	.....	10
5	3.5	1.75	1.11	10	34.00	1.00	3.4	2.2	0.33	.....	.....	10
5	2	1	0.83	10	25.00	1.00	2	1.3	0.33	.....	.....	10
5	5	2	1.11	10	35.00	1.00	3.5	2.3	0.33	.....	.....	10
5	5	2	1.11	10	60.00	1.00	7.2	4.8	0.33	min. 2.22	.....	10
5	2.5	1.25	0.83	10	20.00	1.00	1.6	1	0.33	.....	10	10
5	2.5	1.25	0.83	10	37.00	1.00	3.8	2.5	0.33	.....	.....	10
5	5.5	2	1.11	10	54.00	1.00	6.3	4.2	0.33	.....	.....	10
5	2.5	1.5	0.83	10	27.00	1.00	2.3	1.5	0.33	.....	.....	10
5	2.5	1.25	0.83	10	29.00	1.00	2.6	1.7	0.33	.....	.....	10
5	6	2	1.39	10	52.00	1.00	6.0	4.0	0.33	.....	.....	10
5	6	2	1.11	10	53.00	1.00	6.2	4.1	0.33	.....	.....	10
.....	†14 ††7	1.4	1.67 to 3.33	10	58.00	1.00	6.9	4.6	0.33	.....	.....	10
5	2.5	1.25	0.83	10	26.00	1.00	2.2	1.4	0.33	.....	.....	10
5	4	2	1.38	10	45.00	1.00	4.9	3.3	0.33	.....	.....	10
5	6	3	1.67	10	40.00	1.00	4.3	2.8	0.33	.....	.....	10
5	4	2	1.11	10	35.00	1.00	3.5	2.3	0.33	.....	.....	10
5	3	1.5	0.83	10	38.00	1.00	4	2.6	0.33	.....	.....	10
5	6	2	1.38	10	59.00	1.00	7.1	4.7	0.33	.....	.....	10
5	5	2	1.38	10	50.00	1.00	5.7	3.8	0.33	min. 3.33	.....	10
5	8	2	1.67	10	58.00	1.00	6.9	4.6	0.33	.....	.....	10
5	2	1	0.83	10	22.00	1.00	1.9	1.3	0.33‖ 0.20	.....	25	10
5	3	1.5	0.83	10	28.00	1.00	2.5	1.6	0.33	.....	.....	10
5	2	1.2	0.83	10	28.00	1.00	2.5	1.6	0.33	.....	.....	10
.....	4 & 2‡	1	0.83	10	.....	A.C.¶	1.5	.75	0.40	.....	.....	10
.....	.....	.....	.....	.....	.....	D.C.§	2.5	1.25	0.60	.....	.....	10
5	4	2	1.11	10	26.00	1.00	2.2	1.4	0.33	.....	.....	10
5	8	2	1.67	10	58.00	1.00	6.9	4.6	0.33	.....	.....	10
6	3.5	2	1.11	10	36.00	1.00	3.1	2.1	1.2	.....	.....	10
5	4	2	1.11	10	50.00	1.00	5.7	3.8	0.33	.....	.....	10
5	3	1.5	1.11	10	40.00	1.00	4.3	2.8	0.33	.....	.....	10
5	2.5	1.25	0.83	10	26.00	1.00	2.2	1.4	0.33	.....	.....	10
5	2.5	1.25	0.83	10	26.00	1.00	2.2	1.4	0.33	.....	.....	10
5	6	2	1.66	10	64.00	1.00	7.8	5.2	0.33	.....	.....	10
5	5	2	1.55	10	65.00	1.00	7.9	5.3	0.33	.....	.....	10
5	2.5	1.25	0.83	10	30.00	1.00	2.8	1.8	0.33	.....	.....	10
5	2	1	0.83	10	25.00	1.00	2	1.3	0.33	.....	.....	10
5	2.5	1.25	0.83	10	20.00	1.00	1.6	1	0.33	.....	10	10
5	4	2	1.11	10	49.00	1.00	5.6	3.7	0.33	min. 2.22	.....	10
5	3	1.5	1.11	10	45.00	1.00	4.9	3.3	0.33	.....	.....	10
5	2.5	1.25	0.83	10	22.00	1.00	1.9	1.3	0.33	.....	10	10

†First 50 hours, per kilowatt-hour.
††Next 50 hours, per kilowatt-hour.
‖Next 260 hours, per kilowatt-hour.

¶A.C. service, $1.25 per h.p. for first 10 h.p., plus $1.00 per h.p. for additional h.p.
§D.C. service, $1.35 per h.p. for first 10 h.p., plus $1.00 per h.p. for additional h.p.

STATEMENT

Cost of Power to Municipalities and Rates to Consumers for for the Year 1927, in Ontario Municipalities

Municipality	Annual cost to the Commission on the works to serve electrical energy to municipality on a horse-power basis	Domestic service					
		Service charge per month	First rate		All additional per kw-hr.	Minimum gross monthly bill	Prompt payment discount
			Number of kw-hr. per month	Per kw-hr. per month			
	$ c.	cents		cents	cents	$ c.	%
Wellesley	42.95	33	50	3.5	1.5	1.11	10
Wellington	52.78	33	50	4	2	1.11	10
West Lorne	37.00	33	55	3	2	0.83	10
Weston	26.37	33	60	2	1.25	0.83	10
Wheatley	42.07	33	45	5	2	1.39	10
Whitby	35.84	37	60	3	1.25	0.94	20
Williamsburg	49.79	33	60	4	2	1.66	10
Winchester	46.33	33	60	3	1.5	0.83	10
Windsor	27.28	33	60	2.5	1.25	0.83	10
Wingham	64.41	33	40	5	2	1.11	10
Woodbridge	37.26	33	60	2.5	1.25	0.83	10
Woodstock	25.31	33	60	2	1.2	0.83	10
Woodville	55.63	33	50	4	2	1.39	10
Wyoming	49.94	33	45	5	2	1.11	10
York twp	.....	33	60	2.6	1.3	0.83	10
York E. twp	34.86	33	55	3	1.5	0.83	10
York N. twp	31.56	33	50	4.5	2	1.11	10
Zurich	52.63	33	50	4	2	1.38	10

"E"—Concluded

Domestic Service—Commercial Light Service—Power Service Served by the Hydro-Electric Power Commission

Commercial light service					Power service							
Service charge per 100 watts min. 50 cents	First 100 hrs. per month per kw-hr.	All additional per kw-hr.	Minimum gross monthly bill	Prompt payment discount	Basis of rate 120 hours monthly use of demand	Service charge per h.p. per month	First 50 hr. per month per kw-hr.	Second 50 hr. per month per kw-hr.	All additional per kw-hr.	Minimum or maximum per h.p. per month net	Local discount	Prompt payment discount
cents	cents	cents	$ c.	%	$ c.	$ c.	cents	cents	cents	$ c.	%	%
5	3.5	1.5	1.11	10	38.00	1.00	4.0	2.6	0.33	.....	.....	10
5	4	2	1.11	10	44.00	1.00	4.8	3.2	0.33	.....	.....	10
5	3	2	0.83	10	30.00	1.00	2.8	1.8	0.33	.....	.....	10
5	2	1.25	0.83	10	22.00	1.00	1.9	1.3	0.33	.....	10	10
5	5	2	1.39	10	50.00	1.00	5.7	3.8	0.33	min. 2.22	.....	10
5.6	3	1.25	0.94	20	25.00	1.00	2	1.3	0.33	.....	.....	10
5	4	2	1.66	10	55.00	1.00	6.4	4.3	0.33	.....	.....	10
5	3	1.5	0.83	10	55.00	1.00	6.4	4.3	0.33	min. 2.00	.....	10
5	2.5	1.25	0.83	10	26.00	1.00	2.2	1.4	0.33	.....	.....	10
5	5	2	1.11	10	45.00	1.00	4.9	3.3	0.33	.....	.....	10
5	2.5	1.25	0.83	10	28.00	1.00	2.5	1.6	0.33	.....	.....	10
5	2	1.2	0.83	10	19.00	1.00	2	1.4	0.33	.....	25	10
5	4	2	1.39	10	50.00	1.00	5.7	3.8	0.33	.....	.....	10
5	5	2	1.11	10	55.00	1.00	6.5	4.3	0.33	.....	.....	10
5	2.6	1.3	0.83	10	25.00	1.00	2.0	1.4	0.50	max. 2.50	.....	10
5	3	1.5	0.83	10	24.00	1.00	2.3	1.5	0.33	.....	10	10
5	4.5	2	1.11	10	32.00	1.00	3.1	2.0	0.33	.....	.....	10
5	4	2	1.38	10	50.00	1.00	5.7	3.8	0.33	min. 2.77	.....	10

APPENDIX I

ACTS

CHAPTER 18

An Act to amend The Power Commission Act.

Assented to 5th April, 1927.

HIS MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. This Act may be cited as *The Power Commission Act, 1927* (No. 2). Short title.

2. The contract between the Hydro-Electric Power Commission of Ontario and the corporation of the town of Newmarket, dated 24th day of April, A.D. 1925, set out in schedule "A" hereto, is hereby confirmed and declared to be legal, valid and binding to all intents and purposes upon the Commission and the corporation and upon the ratepayers of the corporation, anything in any general or special Act of this Legislature to the contrary notwithstanding. Contract confirmed.

3. By-law No. 1217 of the corporation of the town of Whitby; By-laws Nos. 60, 62, 66 and 69 of the corporation of the village of Fonthill; By-law No. 271 of the corporation of the village of Port Rowan; By-law No. 249 of the corporation of the village of Waterdown; By-laws Nos. 13 and 14 of the police village of Cottam; By-law No. 34 of the corporation of the village of Arkona; By-law No. 316 of the corporation of the township of Albion; By-law No. 105 of the corporation of the township of Bentinck; By-law No. 744 of the corporation of the township of Brock; By-law No. 1977 of the corporation of the township of Etobicoke; By-law No. 766 of the corporation of the township of East Flamboro; By-law No. 461 of the corporation of the township of Gainsborough; By-laws Nos. 593 and 598 of the corporation of the township of Gosfield North; By-law No. 500 of the corporation of the township of Goulburn; By-law No. 4 of the corporation of the township of Grey; By-law No. 5 of the corporation of the township of McGillivray; By-law No. 7 of 1926 of the corporation of the township of McKillop; By-law No. 859 of the corporation of the township of Maryborough; By-law By-laws confirmed.

No. 670 of the corporation of the township of Minto; By-law No. 345 of the corporation of the township of North Grimsby; By-law No. 886 of the corporation of the township of North Monaghan; By-law No. 891 of the corporation of the township of Otonabee; By-law No. 1027 of the corporation of the township of Peel; By-law No. 6 of 1926 of the corporation of the township of Plympton; By-law No. 502 of the corporation of the township of Rawdon; By-law No. 133 of the corporation of the township of Roxborough; By-law No. 650 of the corporation of the township of Scugog; By-law No. 835 of the corporation of the township of Smith; By-law No. 467 of the corporation of the township of South Walsingham; By-law No. 614 of the corporation of the township of Tecumseh; By-law No. 525 of the corporation of the township of Wallace; By-law No. 8 of 1926 of the corporation of the township of West Zorra; By-law No. 2 of 1927 of the township of Warwick, and all debentures issued or to be issued or purporting to be issued under any of the said by-laws which authorize the issue of debentures are confirmed and declared to be legal, valid and binding upon such corporations and the ratepayers thereof respectively and shall not be open to question upon any ground whatsoever notwithstanding the requirements of *The Power Commission Act* or the amendments thereto or any other general or special Act of this Legislature.

Commencement of Act.

4. This Act shall come into force on the day upon which it receives the Royal Assent.

SCHEDULE "A."

This indenture made in duplicate the 24th day of April, A.D. 1925.

BETWEEN:

THE CORPORATION OF THE TOWN OF NEWMARKET, hereinafter called the "Corporation," *of the First Part;*

AND

THE HYDRO-ELECTRIC POWER COMMISSION OF ONTARIO, hereinafter called the "Commission," *of the Second Part.*

Whereas by Contract bearing date the 26th day of April, 1915, the Corporation entered into contract with The Toronto & York Radial Railway Company for a supply of electrical power or energy for a period of five (5) years from the 24th day of April, 1915;

And whereas by renewal Agreement bearing date the 1st day of May, 1920, the said Contract was renewed for a further period of five (5) years commencing on the 24th day of April, 1920, in accordance with the terms of the said Contract;

And whereas the said Contract renewed as aforesaid has been assigned and transferred by The Toronto & York Radial Railway Company to the Commission, and the Commission since the said transfer has carried out the obligations thereunder;

And whereas differences have arisen between the Corporation and the Commission among other things as to renewal or extension of the said Contract beyond the 24th day of April, 1925;

And whereas the Corporation and the Commission have settled their differences upon the terms and conditions hereinafter set out;

Now therefore this indenture witnesseth that the parties hereto covenant, promise and agree as follows:

1. The said Contract bearing date the 26th day of April, 1915, is hereby extended for a period of five (5) years commencing from the 24th day of April, A.D. 1925;

2. The Corporation, if it so desires, shall have the privilege of renewing the said Contract for a further period of five (5) years commencing from the 24th day of April, A.D. 1930, provided

the Corporation shall have given to the Commission notice in writing at least three (3) months prior to the said 24th day of April, A.D. 1930;

3. The Corporation, if it so desires, shall have the privilege of renewing the said Contract for a third period of five (5) years commencing from the 24th day of April, A.D. 1935, provided the Corporation shall have given to the Commission notice in writing at least three (3) months prior to the said 24th day of April, A.D. 1935, but in no case shall there be any renewal or extension beyond the said third period provided for in this Clause and the said Contract shall in any event not continue in force beyond the 24th day of April, A.D. 1940;

4. The duration of the said Contract and the rights of extension and of renewal shall be determined by the provisions ofthis Indenture and Clause 9 of the said Contract is hereby cancelled and the provisions of this Indenture relating to duration, renewal and extension substituted therefor;

5. As herein modified the said Contract shall continue in full force and effect for such time as may be fixed under the terms of this present Indenture;

6. The Corporation and the Commission shall join in applying for legislation to ratify, confirm and validate the said Contract as modified by this Indenture, but all charges in connection therewith shall be paid by the Commission.

In witness whereof the parties hereto have caused this Indenture to be executed under their Corporate Seals and the hands of their proper officers duly authorized thereto.

Witness:
A. J. Davis.
H. Doyle.

The Corporation of the Town of Newmarket.
J. E. Nesbitt, *Mayor.*
Norman L. Mathews, *Clerk.*
(Corporate Seal of the Town of Newmarket.)

The Hydro-Electric Power Commission of Ontario
C. A. Magrath, *Chairman.*
W. W. Pope, *Secretary.*
(H.E.P.C. Seal.)

Approved Dec. 23, 1926,
R. T. Jeffery, for Chief Engineer.

Dec. 23, 1926,
I. B. Lucas, General Solicitor.

CHAPTER 19

An Act to provide Aid in the Construction of Works in Rural Power Districts.

Assented to 5th April, 1927.

HIS MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. This Act may be cited as *The Rural Hydro-Electric Distribution Act, 1927*, and shall have effect as from the 1st day of November, 1926. Short title.

2. Upon the recommendation of The Hydro-Electric Power Commission of Ontario and the order of the Lieutenant-Governor in Council, the Treasurer of Ontario may pay out of the Consolidated Revenue Fund to any municipality or commission distributing power in a rural power district under the provisions of *The Power Commission Act, 1927*, a sum not exceeding fifty per centum of the capital cost of constructing and erecting in the rural power district, primary transmission lines and cables, service transformers and meters and secondary lines on the highway required for the delivery of power in such rural power district. Grants in aid of distribution works in rural power districts.

Grants in aid of works in townships or urban municipality adjoining township in rural power district.

3. Upon the recommendation of The Hydro-Electric Power Commission of Ontario and the order of the Lieutenant-Governor in Council, the Treasurer of Ontario may pay out of the Consolidated Revenue Fund to the corporation of a township or of an urban municipality supplying or distributing electrical power or energy in an adjoining township or within a rural power district under the provisions of *The Public Utilities Act* or any other general or special Act, a sum not exceeding fifty per centum of the capital cost of constructing or erecting in such adjoining township or rural power district primary transmission lines and cables service transformers and meters and secondary lines on the highway required for the delivery of power or energy in such adjoining township or in such rural power district.

Grants chargeable to capital account.

4. All sums paid to municipal corporations or commissions under the authority of section 2 or section 3 shall be chargeable in the books of the Treasurer of Ontario as expenditure upon capital account.

Repeal.

5. The following Acts and parts of Acts are hereby repealed:

1921, chapter 21 (*The Rural Hydro-Electric Distribution Act, 1921*)—The whole.

1922, chapter 32 (*The Rural Hydro-Electric Distribution Act, 1922*)—Section 2.

1923, chapter 13 (*The Rural Hydro-Electric Distribution Act, 1923*)—The whole.

1924, chapter 25 (*The Rural Hydro-Electric Distribution Act, 1924*)—Sections 2 and 3.

Commencement of Act.

6. This Act shall come into force on the day upon which it receives the Royal Assent.

CHAPTER 20

An Act to confirm an agreement between the Corporation of the Township of Stamford and The Hydro-Electric Power Commission of Ontario.

Assented to 5th April, 1927.

HIS MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

Short title.

1. This Act may be cited as *The Township of Stamford and Hydro-Electric Power Commission Act, 1927*.

Agreement confirmed.

2. The agreement between the corporation of the township of Stamford and The Hydro-Electric Power Commission of Ontario, set out as schedule "A" hereto, is hereby confirmed and declared to be legal, valid and binding upon the Commission and the corporation and the ratepayers and residents of the township and shall not be

open to question upon any grounds whatsoever, any general or special Act of this Legislature to the contrary notwithstanding.

Extent of exemption.

3. The provisions and terms of the said agreement and the exemption of the Commission as therein set out from assessments, rates and taxes of every kind including those for school purposes and the fixed assessment granted to the Commission in the said agreement shall have full force and effect and the Commission in so far as the said agreement provides shall be relieved from all obligation and liability for or in respect of assessments, rates and taxes for school purposes or otherwise in the township of Stamford, notwithstanding anything to the contrary contained in any general or special Act of this Legislature.

Saving as to liability of Commission for bridge in Chippawa Creek Road.

4. Save as in the said agreement provided the Commission shall not be under any obligation or liability for or in connection with construction or cost of any bridge on the Chippawa Creek Road over the Commission's Queenston-Chippawa Power Canal in lots 211 and 212 in the township of Stamford and except as may arise out of or in connection with the said agreement the Commission shall not be liable in any way to the corporation or to any other corporation or to any person whomsoever whether in damage or otherwise and no action shall be brought against the Commission on account of the non-construction of any such bridge or of the existence of the said power canal at the said location or on account of failure to maintain or keep in repair any such bridge or on any other ground whatsoever.

Commencement of Act.

5. This Act shall come into force on the day upon which it receives the Royal Assent.

SCHEDULE "A."

This Agreement made in duplicate this 15th day of December, 1926.

BETWEEN:

THE CORPORATION OF THE TOWNSHIP OF STAMFORD, hereinafter called the "Corporation," *of the First Part;*

AND

THE HYDRO-ELECTRIC POWER COMMISSION OF ONTARIO, hereinafter called the "Commission," *of the Second Part.*

Whereas certain portions of the works, properties, and undertakings of the Commission (hereinafter referred to as the "said properties") are situate within the territorial limits of the Township of Stamford.

And whereas the said Commission is not liable to municipal assessment or taxation other than and except as provided for by Section 12*a* of "*The Power Commission Act*" as enacted by "*The Power Commission Act, 1917,*" which said Section enacts as follows:

12*a*.—(1) Notwithstanding anything in *The Assessment Act* contained, land owned by and vested in the Commission shall be subject to assessment and taxation for municipal and school purposes at the actual value thereof according to the average value of the land in the locality.

(2) Subsection 1 shall not apply to or include buildings, machinery, works, structures, substructures, superstructures, rails, ties, poles and other property, works or improvements owned, used or controlled by the Commission, nor an easement or the right of use or occupation or other interest in land not owned by the Commission, but all such buildings, machinery, works, structures, substructures, superstructures, rails, ties, poles and other property, works or improvements owned, used or controlled by the Commission, and every such easement or right, shall continue to be exempt from assessment and taxation as heretofore.

And whereas certain portions of the said properties situate within the limits of said Corporation were prior to the acquisition thereof by the Commission subject to the provisions of certain agreements in that behalf, and the said Corporation had made expenditures and incurred liabilities relying upon the taxes to be derived from said properties.

And whereas the said Corporation has requested the Commission to construct a bridge on the Chippawa Creek Road over the Commission's Queenston-Chippawa Power Canal in Lots 211 and 212.

And whereas in view of the circumstances above recited and in consideration of the agreements and undertakings hereinafter contained on the part of the Corporation, the Commission has agreed to pay to the Corporation the sum of $80,000 in each and every year beginning with and including the year 1925 and ending with and including the year 1931, such payments to be in satisfaction, among other things, of all claims and demands which the Corporation may or could have against the Commission for taxes under the provisions of "*The Power Commission Act*" above recited or otherwise howsoever during said period.

Now therefore this agreement witnesseth that the parties hereto do hereby mutually promise, covenant and agree to and with each other as follows:

1. Subject to the provisions hereinafter set forth the Commission shall pay to the Corporation annually the sum of $80,000 in each of the years during the period commencing on the first day of January, 1925, and ending on the thirty-first day of December, 1931, and there shall be deducted from the payment for the year 1925 the sum of $22,325.33, being the amount already paid to the Corporation as taxes for 1925, and the balance of the $80,000 together with the payment for 1926 shall be payable upon the execution of this agreement; and thereafter the said payments shall be payable on the tenth day of December in each year, the first of such payments to be made on the tenth day of December, 1927, and the last on the tenth day of December, 1931.

2. The Commission shall pay the said sum for each of the said years at the same time as taxes on lands in said Corporation become due and payable under the provisions of the enactments and regulations from time to time in force in that behalf.

3. The said annual payments shall be accepted by the Corporation in lieu and in satisfaction of all assessments, rates and taxes of every nature and kind whatsoever payable by or leviable against the Commission, including without restricting or in any way limiting the generality of the foregoing assessment and taxation for school purposes, business, income and all other general and special municipal school and local improvement taxes of every character, nature and kind whatsoever for said years 1925 to 1931 inclusive.

4. It is distinctly understood and agreed that said payments shall constitute a full and complete satisfaction and discharge of all taxes and levies of every character and kind whatsoever payable to the said Corporation by the said Commission under the provisions of the above recited Act or under and by virtue of any other law, statute or regulation whatsoever and the said Corporation shall not during said period assess or levy any rates or taxes of any kind or character whatsoever against the said Commission or any of its said properties, and the Commission and its said properties shall be wholly exempt from all assessments, rates, taxes and levies other than and except the payment of said sum of $80,000 in each year payable at the times and in the manner hereinbefore provided for.

5. If at any time during the said period any of said properties be included in an area or areas which shall be annexed to or included or incorporated in any other Municipal Corporation, then and in such case the said annual sum of $80,000 payable by the Commission as aforesaid shall, from the date of such annexation, inclusion or incorporation, be reduced by the amount which the Commission shall be called upon to pay to such other Municipal Corporation in respect of such properties under the provisions of the above recited Act.

6. If at any time during said period the Commission should by sale or otherwise cease to be the owner of any portion or portions of said properties, then and in such case, the said sum of $80,000 payable by the Commission as aforesaid, shall from the time said Commission sells or otherwise becomes divested of the ownership of such portion or portions of said properties, be reduced by the amount that would then be properly payable by and leviable against the Commission under the provisions of the above recited Act in respect of the property no longer owned by it if this agreement had never been entered into.

7. Should any dispute arise between the parties with reference to the reductions or rebates to which the Commission may be entitled under the provisions of the fifth and sixth paragraphs hereof the same shall be settled and determined in a summary manner by The Ontario Railway and Municipal Board (hereinafter called the "Board") on the application of either party.

8. In determining any such dispute the said Board shall proceed in any manner that to it may seem proper and the decision of such Board shall be final and binding upon the parties hereto and neither party shall appeal therefrom or move to quash or set aside the same.

9. For the purpose of facilitating the settlement and determination of any reductions or rebates to which the Commission may become entitled under the provisions of paragraphs five and six hereof, the assessment of the Commission's properties as finally fixed and determined for the year 1925 shall stand until the expiration of said seven-year period, but the Corporation shall not levy or collect any rates or taxes under or in respect of such assessment.

10. After the expiration of said seven-year period, the Board, on the application of either of the parties hereto, may by its order dispense with the construction of the bridge over the Power Canal in Lots 211 and 212 above mentioned or direct the construction of the same by the Commission as to the Board may seem just, proper and equitable under the circumstances. No order for the construction of said bridge shall be made unless it is established to the satisfaction of the Board that a bridge is necessary in the public interest at said point, having regard to all the conditions then existing and the expense involved. Any order for the construction of such bridge shall set forth the character thereof and the time within which the same shall be completed.

11. Unless and until an Order has been made under the provisions of the preceding paragraph hereof directing the construction of said bridge, the Commission shall not be under any obligation or liability to construct the same, and shall not be liable or responsible in any way in damages or otherwise either to the Corporation or to any other person by reason of the non-construction thereof, or by reason or on account of the existence of said power canal at the point mentioned in the preceding paragraph hereof.

12. The parties hereto shall abide by any order the said Board may make under the provisions of paragraph ten hereof and neither party shall appeal therefrom or move to quash or set aside the same.

13. This agreement shall have no force or effect unless and until ratified by an act of the Legislative Assembly of the Province of Ontario, and when so ratified shall be effective and binding on the parties as from the first day of January, 1925.

In witness whereof the parties hereto have caused this agreement to be executed under their corporate seals and the hands of their proper and duly authorized officers the day and year first above written.

WITNESS:

TOWNSHIP OF STAMFORD.

L.S.

(Signed) C. F. MONROE,
Reeve.

(Signed) DAVE ALAIR,
Clerk.

THE HYDRO-ELECTRIC POWER COMMISSION OF ONTARIO.

L.S.

(Signed) C. A. MAGRATH,
Chairman.

(Signed) W. W. POPE,
Secretary.

CHAPTER 21

An Act to provide for Authorizing Pensions and Insurance for Employees of Municipal Hydro-Electric Systems.

Assented to 5th April, 1927.

HIS MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

Short title.

1. This Act may be cited as *The Power Commission Insurance Act, 1927.*

Interpretation.

2. In this Act,—

"Commission."

(*a*) "Commission" shall mean Hydro-Electric Power Commission of Ontario;

"Insurance corporation."

(*b*) "Insurance corporation" shall mean a corporation licensed to transact the business of insurance and enter into contracts for insurance in the Province of Ontario under *The Ontario Insurance Act, 1924;*

"Municipal authority."

(*c*) "Municipal authority" shall mean and include a municipal corporation or commission distributing electrical power or energy in a municipality.

Agreement between commission and municipal authority.

3.—(1) The Commission may enter into an agreement with any municipal authority or group of municipal authorities authorizing the Commission to contract with an insurance corporation for insurance for the employees of such municipal authority or municipal authorities by way of service annuities, income annuities or death or disability benefits or such other benefits as may by the Commission be deemed expedient and for payment by the municipal authority or authorities of the cost of such insurance and the cost of or incidental to the administration and operation of the contract, and any other expenses incurred or for which the Commission may be liable in connection therewith.

Agreement with insurance corporation.

(2) The Commission on behalf of any such municipal authority or group may, with the approval of the Lieutenant-Governor in Council, enter into an agreement with an insurance corporation for providing insurance for the employees of such municipal authority or group by way of service annuities, income annuities or death or disability benefits, or such other benefits as may by the Commission be deemed expedient, and for the enforcement of any such contract and for the administration of its operation by the Commission or by any other person or corporation on behalf of such municipal authority or group.

Cost of insurance,—how borne.

4.—(1) The cost of insurance and the cost of and incidental to the administration and operation of the contract and any other expenses incurred or for which the Commission may be liable in connection therewith shall be payable by each of the municipal authorities on

whose behalf the contract is undertaken as part of the cost of operation of the works of the municipal authority and shall be apportioned and distributed by the Commission among the municipal authorities in any such group in such manner as the Commission may deem equitable.

(2) The Commission, with the approval of the Lieutenant-Governor in Council, may make regulations prescribing the terms and conditions for the required payments under subsection 1, and the time and manner in which such payments shall be made and the returns and accounts to be furnished by any municipal authority and the contributions to be made by the employees of any municipal authority party to the agreement. Regulations.

5. This Act shall come into force on a day to be named by the Lieutenant-Governor by his Proclamation. Commencement of Act.

CHAPTER 57

An Act to amend The Hydro-Electric Railway Act, 1914.

Assented to 5th April, 1927.

HIS MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. This Act may be cited as *The Hydro-Electric Railway Act, 1927*. Short title.

2. Subsection 7 of section 3 of *The Hydro-Electric Railway Act, 1925*, is amended by striking out the words "sections 7 and 8" at the commencement of the said subsection and inserting in lieu thereof the words "Section 7". 1925, c. 57, s. 3, subs. 17, amended.

3. By-laws Nos. 153 and 158 of the town of Tecumseh; By-laws Nos. 201 and 208H of the town of Riverside; By-laws Nos. 714 and 717 of the town of Ford City; By-laws Nos. 1126 and 1153 of the town of Walkerville; By-laws Nos. 1480 and 1481 of the town of Sandwich; By-law No. 441B of the town of Amherstburg; By-law No. 641 of the township of Sandwich West; and By-laws Nos. 3555 and 3572 of the city of Windsor, and all debentures issued or to be issued or purporting to be issued under any of the said by-laws which authorize the issue of debentures are confirmed and declared to be legal, valid and binding upon such corporations and the ratepayers thereof, respectively, and shall not be open to question upon any ground whatsoever notwithstanding the requirements of *The Hydro-Electric Railway Act, 1914*, and amendments thereto, or *The Consolidated Municipal Act, 1922*, or any other general or special Act of this Legislature. By-laws confirmed.

4. This Act shall come into force on the day upon which it receives the Royal Assent. Commencement of Act.

CHAPTER 58

An Act respecting The Toronto Radial Railways.

Assented to 5th April, 1927.

HIS MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

Short title.

1. This Act may be cited as *The Toronto Radial Railway Act, 1927*.

Interpretation.

2. In this Act,—

"Commission."

(*a*) "Commission" shall mean The Hydro-Electric Power Commission of Ontario;

"Corporation."

(*b*) "Corporation" shall mean the Corporation of the City of Toronto.

Agreement for transfer of railways to corporation, confirmed.

3. The agreement between the Commission and the Corporation set out in schedule one hereto is hereby validated and confirmed and declared to be legal, valid and binding to all intents and purposes and to have been authorized by *The Toronto Radial Railways Act, 1926*, and the parties thereto are hereby authorized to carry the same into effect.

Property vested in corporation subject to bonds.

4. The property set forth in the schedule to the said agreement is hereby, and shall be deemed to have been from the 11th day of January, A.D. 1927, vested in the Corporation free from all claims, liens, charges and encumbrances save for the bonds to the amount of $2,375,000 hereinafter mentioned and as in the said agreement is otherwise provided.

By-law No. 11080 of City of Toronto, confirmed.

5. By-law No. 11080 passed by the Council of the said Corporation and intituled "A By-law to provide for the issue of City of Toronto General Consolidated Loan Debentures to the amount of $1,112,000 to raise $1,070,049.41 to be paid to The Hydro-Electric Power Commission of Ontario for the transfer of the Toronto Radial Railways" and all debentures issued or to be issued or purporting to be issued under the provisions of the said by-law are hereby confirmed and declared to be legal, valid and binding upon the said Corporation and ratepayers thereof and shall not be open to question upon any ground whatsoever.

City debentures to be held as collateral for bonds on railways.

6.—(1) The debentures to the amount of $2,375,000 issued by the Corporation and deposited with the Commission under the provisions of *The Toronto Radial Railway Act, 1921*, and the agreements thereby authorized shall hereafter be held by the Commission as collateral security for the bonds to the same amount issued by the Commission under the authority of the said Act and for any payments required to be made to the Commission by the Corporation under section 7 of the agreement set out as schedule one hereto.

(2) In the event of default by the Corporation in making any of the payments required to be made under the provisions of section 7 of the said agreement the Commission shall have the right upon two weeks' notice to the Corporation to sell or otherwise dispose of so much of the said debentures as shall be necessary to provide the Commission with the amount of the payment in default and shall use the proceeds of any such sale or disposition of such debentures for the purpose only for which said payment may be required and the Corporation shall thereupon upon demand by the Commission issue and deposit with the Commission similar debentures to an amount sufficient to make up the deficiency and the Corporation is hereby authorized without the assent of the electors to pass by-laws for the issue of such debentures required to make up such deficiency. Sale of city debentures on default of payment of bonds.

(3) The Commission shall not be required to provide a sinking fund for the payment of the said bonds issued by the Commission to the amount of $2,375,000 as mentioned in subsection 4 of section 9 of *The Toronto Radial Act, 1921*, but the said bonds shall remain a charge upon the railways as provided by the said Act. Sinking fund not required.

7. The Corporation is hereby authorized to cancel all debentures issued by it and deposited with the Commission as collateral security for bonds issued by the Commission to cover the capital cost of extensions or improvements or additional works or equipment as provided in subsection 3 of section 9 of *The Toronto Radial Railway Act, 1921*, and to repeal all by-laws passed to provide for the issue of such debentures. Cancelling issues of debentures to cover capital expenditure on improvements.

8. When the Commission's bonds amounting to $2,375,000 are paid off and cancelled the Commission shall return to the Corporation all debentures of the Corporation issued and deposited with the Commission as collateral security for the said bonds and the Corporation may thereupon cancel the said debentures and repeal the by-laws passed to provide for the issue of same. Cancellation of collateral debentures on payment of bonds.

9. The agreement between the said Corporation and the Toronto Transportation Commission set out in schedule two hereto is hereby confirmed and declared to be valid and effective in all respects as between the parties thereto. Agreement between city and T.T.C., confirmed.

10. The agreements made between the Commission and the Corporation under the authority of *The Toronto Radial Railway Act, 1921*, are hereby terminated and neither the Commission nor the Corporation shall have any rights or obligations under the said agreements or any of them save as provided in the agreement set out in schedule one to this Act. Cancellation of existing agreements with Commission.

11. The control, equipment and operation of the railways which by clause 6 of *The Toronto Radial Railway Act, 1921*, were vested in the Commission shall cease to be an obligation of the Commission as from the 11th day of January, A.D. 1927. Relief of Commission from obligation to operate.

12. A copy of this Act shall be deposited, copied and registered in the general register of every registry office in which is registered or Registration of Act.

recorded the title to any land or interest in land which by this Act is vested in the Corporation, and every registrar of deeds shall, upon the request of the Corporation, enter in the abstract index of each parcel or tract of land which or in which an interest is vested in the Corporation as aforesaid, a note, entry or memorandum showing that the same was vested in the Corporation on the 11th day of January, A.D. 1927, and referring to the registration number in the general register where the said Act has been registered as aforesaid.

SCHEDULE ONE.

This Agreement made the Sixth day of January, 1927.

BETWEEN:

THE HYDRO-ELECTRIC POWER COMMISSION OF ONTARIO (hereinafter called "The Commission"),

of the first part,

AND

THE CORPORATION OF THE CITY OF TORONTO (hereinafter called "The Corporation"),

of the second part.

Whereas by *The Toronto Radial Railway Act, 1921*, the Commission was authorized to purchase the shares, securities and/or property and rights of The Toronto Power Company, Limited (formerly called the Toronto and Mimico Railway Company), the Toronto and York Radial Railway Company, the Schomberg and Aurora Railway Company, the Toronto and Scarboro Electric Railway Light and Power Company and the Metropolitan Railway Company;

And whereas by the said Act it was further provided that upon the completion of the said purchase the properties described and set out in schedules to the agreements in Schedule "A" to the said Act, as

(*a*) The Metropolitan Division, including for the purposes thereof, the Schomberg and Aurora Railway;

(*b*) The Mimico Division; and

(*c*) The Scarboro Division;

should be vested in the Commission on behalf of the Corporation free from encumbrances, charges and liabilities, subject only to the agreements to be made between the Commission and the Corporation under the authority of the said Act;

And whereas by the said Act the Commission and the Corporation were authorized to enter into certain agreements, as of 1st December, 1920, in the form set out in Schedule "A" to the said Act, or with such variations as might be approved by the Lieutenant-Governor-in-Council, in respect *inter alia* to the control, equipment and operation by the Commission on behalf of the Corporation of the properties acquired by and vested in the Commission on behalf of the Corporation under the provisions of the said Act;

And whereas pursuant to the provisions of the said Act the Commission and the Corporation entered into three agreements, in the forms set out in Schedule "A" of the said Act, relating respectively to the said Metropolitan Division, the said Mimico Division and the said Scarboro Division, and the said properties have since been vested in and controlled, equipped and operated by the Commission on behalf of the Corporation under the provisions of the said agreements and of the said Act;

And whereas pursuant to the said Act and agreements the Commission issued bonds to the amount of $2,375,000.00 representing the purchase price of the said properties, which bonds mature on 1st December, 1940, and are charged on the said properties as follows, namely, $1,875,000.00 on the Metropolitan Division, $260,000.00 on the Mimico Division, and $240,000.00 on the Scarboro Division;

And whereas the Commission with the consent of the Corporation has issued other bonds, charged on the said properties, to an amount of approximately $1,200,000.00 representing the capital cost of extensions, improvements and additional works or equipment for the said railways, which bonds are now held by the Commission;

And whereas by *The Toronto Radial Railways Act, 1926*, the Commission and the Corporation are authorized to enter into an agreement, with the approval of the Lieutenant-Governor-in-Council to provide for the transfer of the said railways and properties from the Commission to the Corporation upon a date to be agreed upon;

And whereas the amount expended by the Commission up to the thirty-first day of October, 1926, for the said capital cost of extensions, improvements and additional works or equipment for the railways together with the amount unpaid by the Corporation of deficits from the operation of the railways up to the said date has been determined and agreed upon as $1,088,760.14;

Now therefore this Agreement witnesseth that the parties hereto have agreed as follows:

1. Upon payment by the Corporation to the Commission of the said sum of One Million Eighty-eight Thousand Seven Hundred and Sixty 14/100 dollars ($1,088,760.14) and interest thereon at the rate of 6 per cent. per annum from the said 31st day of October, 1926, up to the time of payment thereof, the Commission will transfer to the Corporation the operation and control of, and all right, title and interest vested in the Commission by *The Toronto Radial Railway Act, 1921*, in the property described in the Schedule hereto (which property is hereinafter referred to as "the railways") comprising:

(*a*) The Metropolitan Division, including the Schomberg and Aurora Railway;

(*b*) The Mimico Division; and

(*c*) The Scarboro Division;

at midnight on the fifth day after the day on which the Order-in-Council approving this agreement is issued, which time is hereinafter referred to as the "time of transfer."

2. The Commission will acount to the Corporation for all revenues received from the Rail, ways and for all outlay on behalf of the Railways subsequent to the 31st day of October, 1926- and up to the time of transfer, and will pay to the Corporation the amount, if any, by which the revenue exceeds the outlay; together with interest at the said rate on each month's excess from the end of that month up to the time of payment aforesaid; if the outlay exceeds the revenue the Corporation will pay the excess to the Commission; together with interest at the said rate on each month's excess from the end of that month up to the time of payment aforesaid; in either case the amount shall be paid forthwith upon ascertainment thereof. In case of dispute the amount shall be ascertained and determined by Mr. G. T. Clarkson, whose decision shall be final.

3. Upon such transfer being made the agreements made between the Commission and the Corporation under the authority of *The Toronto Radial Railway Act, 1921*, shall be terminated and neither of the parties hereto shall have any rights or obligations under said agreements or any of them save as otherwise provided herein.

4. The Commission will at the time of transfer:

(*a*) Procure the cancellation of the Commission's bonds aggregating approximately $1,200,000.00 issued in respect to extensions, improvements, additional works or equipment for the railways and the discharge of the railways from liability in respect to said bonds;

(*b*) Return to the Corporation all debentures issued by the Corporation and deposited with the Commission except the original issue of $2,375,000.00 deposited with the Commission as collateral security for the bonds to the same amount issued by the Commission in respect to the purchase price of the railways.

5. From and after the time of transfer the Corporation shall be entitled to and will receive and collect all accounts receivable and will pay and discharge all debts, claims and liabilities of the Railways whether arising before or after the time of transfer and will assume and perform all agreements and obligations of the Commission in respect of the railways, and will indemnify and save harmless the Commission from all such and from all actions, claims, loss, costs, charges, damages and expenses in connection therewith.

6. At or after the time of ascertainment and payment of the amount mentioned in Clause 2 above, the Commission will, if so requested by the Corporation, execute and deliver or cause to be executed and delivered to the Corporation such deeds, conveyances, transfers, bills of sale, assignments or mortgages and other documents as may be necessary to vest in the Corporation subject to the said bonds to the amount of $2,375,000.00, all the interest of the Commission in the railways and/or property and rights pertaining thereto.

And the Commission covenants with the Corporation that it will execute such further assurances of the said properties as may be requisite; and the Commission covenants with the Corporation that it has done no act to encumber the said properties save as aforesaid in respect of the said bonds to the amount of $2,375,000.00 and save as set out in the said schedule hereto; and the Commission releases to the Corporation all its claims upon the railways. The covenants and release in this paragraph shall bear the same meaning as if contained in a deed of land expressed to be made in pursuance of *The Short Forms of Conveyances Act*, or a meaning analogous thereto.

7. After the time of transfer the Corporation will from time to time pay to the Commission the amounts required by the Commission to make the payments of interest and principal on the said bonds aggregating $2,375,000.00 issued by the Commission as such payments respectively fall due, and will indemnify and save harmless the Commission from loss in respect to the said interest and principal.

8. The Commission will hold the debentures of the Corporation to the amount of $2,375,000.00 as collateral security for the payment by the Corporation of the amounts referred to in the next preceding paragraph, and in case of default of the Corporation in making any of said payments the Commission shall have the right upon two weeks' notice to the Corporation to sell or otherwise dispose of so much of the said debentures as shall be necessary to provide the Commission with the amount of the payment in default, and shall use the proceeds of any such sale or disposition of said debentures for the purpose only for which such payment may be required, and the Corporation will thereupon upon demand by the Commission issue and deposit with the Commission similar debentures to an amount sufficient to make up the deficiency.

9. Upon the Commission's said bonds aggregating $2,375,000.00 being paid off and cancelled, the Commission will return to the Corporation forthwith the Corporation's said debentures to the amount of $2,375,000.00 so deposited with the Commission, and the railways shall thereupon be discharged from all liability in respect to any of said bonds or debentures.

10. After the time of transfer the Commission will continue to supply electrical power or energy required for the operation of the railways as long as such supply is required by the Corporation at rates consistent with those charged to municipal corporations, that is, at rates based on cost which shall be approximately equivalent to rates chargeable by the Commission for similar services under contracts under *The Power Commission Act* to other municipal corporations in the area served by the Railways; provided that, if at any time the supply of electrical power or energy required from any point of delivery for the operation of any division of the railways is materially less than that now required from such point of delivery for such division the Corporation shall indemnify the Commission against loss in respect of the capital cost of the works for furnishing electrical power or energy between the Commission's high voltage stations and such point of delivery, to the extent that such capital cost would have been carried in the charges for electrical power or energy if the supply from such point of delivery had remained the same as that now required. In case of disagreement as to the right to or amount of such indemnity the same shall be determined by arbitration.

11. Where the Commission has combined the property and works used for railway purposes with those used for other purposes such as transmission, transformation and distribution of power either by the Commission or by a municipal corporation or commission, and without limiting the generality of the foregoing including poles on Yonge Street and right-of-way to Sutton and Schomberg and substations, such joint use shall continue subject to the provisions of this agreement until the parties otherwise agree; and the Corporation and the Commission will, where feasible and economical, co-operate in the use of the property and works of the railways and of those of the Commission in the immediate vicinity of the railways. In the case of properties so jointly used rentals and charges including operating charges, consistent with those charged to or by the Commission for similar services elsewhere shall be paid by the party enjoying the use to the party whose property or works are used; provided that after one year from the date hereof a readjustment may if required by either party be made from time to time as to the basis of rentals and charges and also as to the conditions, the location and or the extent of joint use and as to whether the joint use or any part of such property or works shall be discontinued and if so as to the terms of such discontinuance; provided further that in the event of either party desiring to dispose of any part of the property affected by the said joint use the other party shall be entitled to buy so much thereof as may be necessary for its use at a price to be agreed upon. In case of disagreement in respect to any matters covered by or arising out of this paragraph the questions in dispute shall be determined by arbitration.

12. At the time of transfer the Commission will:

(*a*) Hand over to the Corporation all books, records, agreements, statements of account, inventories, plans, drawings, specifications and other documents in the possession or control of the Commission, relating exclusively to the business of the railways or the Commission's operation of same;

(*b*) Allow the proper representatives of the Corporation from time to time to have access to all other such documents in the possession of the Commission which relate partly to the business of the railways and partly to other business of the Commission;

(*c*) So far as reasonably possible, furnish to the Corporation upon the request of and at the expense of the Corporation all information in possession and control of the Commission respecting the railways or their operation.

13. The Commission will not, and at the request of the Corporation the Commission will procure the Railway Companies mentioned in the first recital to this agreement respectively to covenant that they will not, at any time hereafter, exercise, rely on, or use any Statutory or other rights or powers of any of the said Companies for operating any Railway in competition with any Railway operated by the Corporation or the Toronto Transportation Commission; nothing in this Clause or in any covenant given by any of the said Companies hereunder shall affect any rights after default of the holders or of any Trustees for the holders of any Bonds issued by the Commission outstanding after the time of transfer.

14. Wherever in this agreement provision is made for the determination of any matter by arbitration such matter shall be submitted to and determined by a single arbitrator to be agreed upon by the parties and failing such agreement to be chosen by the Senior Judge of the County of York, and from the finding or award of such arbitrator there shall be no appeal.

15. The parties hereto will endeavour to procure the passing of legislation at the next session of the Legislature of the Province of Ontario to vest the railways in the Corporation, to validate the holding of the Corporation's debentures by the Commission as collateral security for the payment of outstanding bonds of the Commission charged on the railway as hereinbefore provided, and to validate this agreement in respect to other matters as may be necessary.

16. This agreement shall be binding upon and enure to the benefit of the parties hereto and their successors and assigns.

In witness whereof the parties hereto have hereunto set their Corporate Seals by the hands of their proper officers in that behalf.

THE HYDRO-ELECTRIC POWER COMMISSION OF ONTARIO,

Signed, sealed and delivered,
in the presence of

C. A. MAGRATH,
Chairman.

W. W. POPE,
Secretary.

(Corporate Seal of Commission.)

THE CORPORATION OF THE CITY OF TORONTO,

THOMAS FOSTER,
Mayor.

GEO. H. ROSS,
Treasurer.

(Corporate Seal of City.)

SCHEDULE.

METROPOLITAN DIVISION.

The Metropolitan Division, for the purpose of this agreement, shall consist of all the right-of-way, other lands and real estate, roadbed, bridges, trestles, culverts, fences, signs, track, track tools, poles and fixtures, railway direct current power distribution system, shops, car-houses, offices, stations, miscellaneous buildings, ballast pits, park and resort property, passenger cars, freight cars, service cars, locomotives, shop equipment, furniture, trucks, automobiles, vehicles, stores and substation buildings with their Railway equipment all operated as the Metropolitan Division, the whole constituting a single track electrical radial railway with sidings, spurs and all necessary appurtenances extending from the northerly limits of the City of Toronto on Yonge Street to the Village of Sutton, Ontario, a distance of 48.66 miles, with a branch from Schomberg and Aurora Junction to Schomberg, a distance of 14.41 miles; and including certain real estate within the City of Toronto and certain parcels of real estate outside of the said City, all as set out more particularly in the following schedule:

METROPOLITAN DIVISION OF TORONTO AND YORK RADIAL RAILWAY.

REAL ESTATE IN NORTH TORONTO.

Lot 6, north side Birch Avenue, Toronto, 50 feet by 138 feet.
Part Lot 5, north side Birch Avenue, Toronto, 25 feet by 138 feet.
Part Lot 5, north side Birch Avenue, Toronto, 25 feet by 138 feet.
Part Lot 4, north side Birch Avenue, Toronto, 16 feet 8 inches by 138 feet.
Part Lot 4, north side Birch Avenue, Toronto, 16 feet 8 inches by 138 feet.
Part Lot 4, north side Birch Avenue, Toronto, 16 feet 8 inches by 25 feet. Only easement for a right-of-way over rear part.
Part Lot 1, north side Birch Avenue, Toronto, 30 feet by 70 feet.
Part Lot 2, west side Yonge Street, Toronto, 22 feet 5 inches by 100 feet.
Part Lot 2, west side Yonge Street, Toronto, 30 feet by 68 feet.
Part Lot 3, west side Yonge Street, Toronto, 10 feet by 138 feet.
Part Lots 7 and 8, south side Alcorn Avenue, Toronto, 28 feet 5 inches by 80 feet.
Part Lots 6 and 7, south side Alcorn Avenue, Toronto, 20 feet 6 inches by 80 feet.
Part Lot 6, south side Alcorn Avenue, Toronto, 20 feet 7 inches by 80 feet.
Part Lots 5 and 6, lane, south side Alcorn Avenue, Toronto, 10 feet by 80 feet.
Part Lot 5, south side Alcorn Avenue, Toronto, 14 feet 8 inches by 78 feet 9 inches.
Part Lot 5, south side Alcorn Avenue, Toronto, 15 feet 4 inches by 78 feet 9 inches.
Part Lots 5 and 4, south side Alcorn Avenue, Toronto, 26 feet 11 inches by 78 feet 9 inches.
Part Lot 4, south side Alcorn Avenue, Toronto, 18 feet by 78 feet 9 inches.
Part Lots 2 and 3, south side Alcorn Avenue, Toronto, 50 feet by 52 feet 6 inches.
Part Lot 67 and Lots 68 and 69, north side Alcorn Avenue, Toronto, 75 feet by 78 feet 9 inches.
Lot 70, north side Alcorn Avenue, Toronto, 31 feet by 78 feet 9 inches.
Lot C and part Lot B, north side Alcorn Avenue, Toronto, 45 feet by 78 feet 9 inches.
Part Lot 1, north side Alcorn Avenue, Toronto, 49 feet 10 inches by 60 feet.

Part Lots 2 and 3, south side Walker Avenue, Toronto, 23 feet 10 inches by 87 feet 4 inches.
Part Lots 2 and 3, south side Walker Avenue, Toronto, 36 feet by 87 feet 4 inches.
Lot C, south side Woodlawn Avenue, Toronto, 19 feet 5 inches by 150 feet.
Lot B, south side Woodlawn Avenue, Toronto, 19 feet 6 inches by 150 feet.
Lot A, south side Woodlawn Avenue, Toronto, 20 feet 4 inches by 150 feet.
Part Lot 22, north side Woodlawn Avenue, Toronto, 28 feet by 178 feet 7 inches.
Part Lot 22, north side Woodlawn Avenue, Toronto, 39 feet 3 inches by 178 feet 7 inches.
Part Lot 20 and Lot 21, west side Yonge Street, Toronto, 40 feet by 100 feet.
Part Lot 24 and lane, south side of Farnham Avenue, Toronto, 23 feet by 167 feet.
Lots 25, 26, 27, 28 and 29, west side Yonge Street, Toronto, 167 feet 10 inches by 131 feet.

Buildings in North Toronto.

18 Birch Avenue, semi-detached dwelling, two-storey red brick 17 feet by 24 feet, with annex, 26 feet by 13 feet.
16 Birch Avenue, semi-detached dwelling, two-storey red brick, 17 feet by 24 feet, with annex, 26 feet by 13 feet.
1212 Yonge Street, detached store, two-storey rough-cast and brick veneer, 20 feet 6 inches by 38 feet.
1306 Yonge Street, detached dwelling, two-storey red brick, 27 by 31 feet 6 inches, occupied.
1312 Yonge Street, detached dwelling, two-storey white brick, 25 feet 6 inches by 43 feet 5 inches.

Roadway.

Extending from Toronto north city limits on Yonge Street to a point distant approximately 21.15 miles near Mulock's Corners including bridges, trestles and culverts, track-work with all turnouts and sidings, poles and fixtures, railway direct current power distribution system with feeders and telephone system, and signs.

Roadway on private right-of-way extending from Mulock's Corners to Sutton, a distance of 27.51 miles, including bridges, trestles and culverts, track-work with all turnouts and siding poles and fixtures, railway direct current power distribution system with feeders and telephone system, fences and signs.

The foregoing items do not include conductors transmitting alternating current nor poles, cross-arms, pins, insulators, conductors, lighting equipment, transformers, switches, meters and other accessories used exclusively for the transmission, distribution or use of alternating current power whether owned by the Commission or by a municipality and also do not include the poles on Yonge Street, between the north limit of the City of Toronto and York Mills Substation carrying 13 Kilovolt circuits, but do include a single-phase 2100-V. circuit on these poles from York Mills Substation to the North Toronto Terminal.

Roadway Machinery and Tools.

Roadway machinery and tool equipment in possession of maintenance-of-way forces on way and structures.

Right-of-Way	Acres
At Grand Trunk overhead crossings	6.80
Aurora	0.59
Yonge Street, to Newmarket	14.181
Through Newmarket	5.394
Newmarket to Jackson's Point	206.364
Jackson's Point to Sutton	11.201
Gravel pit right-of-way to Oak Ridges	6.32
Interchange C.N.O. Rly., Richmond Hill	5.32

Other Lands.

Mount Pleasant Car Barns, Yonge Street, 150 feet by 168 feet 10 inches and 149 feet 10 inches.
Terminal North Toronto.
Part Lot 8, Concession 1, east of Yonge Street, Township North York.
Lots 2, 3 and 4, Registered Plan 1578, City of Toronto.
Lots 8, 9 and 10, Registered Plan 1578, City of Toronto.
Part Lot 4, Registered Plan 1488, City of Toronto.
Part of Doncliffe Drive, as shown on Plan registered in the Registry Office for the Registry Division of the County of York as No. 1488, Township of North York.
Part Lot 3, Plan D14, Chestnut Street, Toronto, north 20 feet.
Substation property, York Mills, 150 feet by 147 feet.
Station property, Richmond Hill, 58 feet by 137 feet.
Bond Lake property, Blocks B, C and D, 160.4 acres.
Station property, Aurora, 70 feet by (198 and 275 feet).
Gravel Pit, Oak Ridges, 34.24 acres.
Substation property, Sedore, part Lot 11, Lake Concession, Township of North Gwillimbury, one-half acre.

MORTGAGES ON LANDS.

Name	Amount of Mortgage	Payments on account	Balance due on 31st Oct., 1926	Interest rate	Date due
Badminton Club	$20,000 00	Nil	$20,000 00	6%	July 8, 1929
" "	1,000 00	100 00	900 00	7%	Dec. 4, 1929
W. B. Charlton	4,500 00	200 00	4,300 00	7%	Sept. 3, 1929
Amy L. Edwards	5,000 00	700 00	4,300 00	6½%	Feb. 1, 1928
1430 Yonge	30,000 00	450 00	29,550 00	6%	Oct. 23, 1930
" "	20,000 00	450 00	19,550 00	6%	Oct. 23, 1930
F. S. Livingston	5,500 00	500 00	5,000 00	7%	April 15, 1929
MacKechnie	20,000 00	2,000 00	18,000 00	6%	July, 15, 1930
McDermid Bros	8,500 00	1,750 00	6,750 00	6½%	Mar. 15, 1928
Provincial Bond Co	25,000 00	900 00	24,100 00	7%	July 15, 1929
" "	25,000 00	900 00	24,100 00	7%	July 15, 1929
" "	8,500 00	450 00	8,050 00	7%	July 15, 1929
" "	8,000 00	450 00	7,550 00	7%	July 15, 1929
" "	8,000 00	450 00	7,550 00	7%	July 15, 1929
St. James Court	50,000 00	2,250 00	47,750 00	7%	Jan. 15, 1930

SHOPS, CARHOUSES, STATIONS, MISCELLANEOUS BUILDINGS AND STRUCTURES.

Terminal station and shelter, Yonge Street, City limits.
Freight shed and car barns, Yonge Street, City limits; conductors' building, oil house.
Mount Pleasant—Paint and repair shop, 28 feet 6 inches by 73 feet, frame building.
Bond Lake—Car barns, 107 feet 8 inches by 41 feet 2 inches, white brick building, roof steel truss with slate.
Newmarket—Car barns, irregular (7,348 square feet), frame building, galvanized corrugated iron siding, roof flat, felt gravel.
Thornhill Golf Club (Stop 17)—Shelter 12 feet by 8 feet, galvanized.
Lot 40 (Stop 23)—Shelter, 10 feet 2 inches by 7 feet 11 inches, frame building on sills, shingle French roof.
Richmond Hill—Station and freight room, 33 feet 2½ inches by 22 feet 2½ inches, frame building, shingle roof.
Summit Golf Club (Stop 32)—Galvanized shelter, 12 feet by 8 feet.
Bond Lake:
Dwelling, 24 feet 4 inches by 16 feet 2 inches, 1½-storey frame building with 1-storey Ell, 20 feet 6 inches by 12 feet 4 inches.
Garage, 16 feet 3 inches by 9 feet 3 inches, frame building, shingle roof.
Lavatory, 8 feet by 6 feet, frame lean to building, with shingle slope roof.
Double dwelling, 40 feet 4 inches by 21 feet 10 inches, 1½-storey frame building, concrete foundation, shingle roof, with 1-storey Ell, 21 feet 6 inches by 12 feet 4 inches.
Barn, 23 feet 3 inches by 19 feet 7 inches, frame building, shingle roof.
Dwelling, 30 feet 6 inches by 18 feet 6 inches, frame building, 1½-storey concrete foundation, shingle roof, and Ell, 14 feet by 12 feet 6 inches.
Cottage, 30 feet 8 inches by 30 feet 8 inches, frame building, masonry foundation, shingle roof.
Platform shelter, 59 feet 1 inch by 13 feet 2 inches, with frame cover, 48 feet 8½ inches by 26 feet 6 inches.
Dwelling, 26 feet 3 inches by 18 feet 4 inches, 1½-storey frame building, shingle roof, and Ell, 16 feet 4 inches by 18 feet 5 inches, with store, 14 feet 5 inches by 17 feet.
Barn, 30 feet 2 inches by 24 feet 3 inches, frame building.
Cook house, 31 feet 2 inches by 22 feet 3 inches, frame building, on posts.
Pavilion, 80 feet 7 inches by 42 feet 8 inches, frame cover, shingle roof.
Pavilion annex, 37 feet 2 inches by 28 feet 6 inches, frame cover, shingle roof.
Pavilion, 49 feet 6 inches by 30 feet, frame cover, shingle roof.
Boat house, 45 feet 9 inches by 24 feet 5 inches, frame building, shingle flat roof.
Two pump houses, 8 feet 4 inches by 7 feet 2 inches by 7 feet 2 inches.
Water tower, 8 feet diameter.
Wading pool, concrete, 30 feet by 30 feet by 2 feet.
Two pergolas, 10 feet by 7 feet.
Bridge, 30 feet long, timber and steel.

Gasoline service station, 12 feet 3 inches by 8 feet, with 12-foot 3-inch by 9-foot 6-inch lean-to. Refreshment stand, 35 feet by 23 feet, frame. Combined lavatory and sewage disposal tank.

Aurora Station—Freight room and dwelling, 64 feet 4 inches by 24 feet, 2-storey frame building, covered with sheet metal roof, paper and shingles.

Newmarket:

Dwelling, 25 feet 4 inches by 19 feet 5 inches, 1½-storey frame building, concrete foundations, with 1-storey Ell, 12 feet 5 inches by 10 feet 1 inch, and lean-to, 10 feet 8 inches by 18 feet 4 inches, slope roof.

Station, freight house and dwelling, 41 feet by 22 feet 10 inches, 2-storey frame building, shingle roof, with 1-storey freight room, 50 feet 7 inches by 22 feet 10 inches, sheet metal siding, shingle and sheet tin roof.

Sharon (Stop 56)—Galvanized shelter, 12 feet by 8 feet.

Doan's Side Road (Stop 57)—Shelter and freight room, 20 feet 6 inches by 12 feet 4 inches, frame building, shingle roof.

Queensville—Station and freight room and dwelling, 36 feet 2 inches by 19 feet, 2-storey frame building.

Holborn's Crossing (Stop 59)—Station and freight room, 24 feet 2 inches by 16 feet 4 inches, frame building, shingle roof.

Boag's (Stop 60)—Station and freight room, 24 feet 2 inches by 16 feet 4 inches, frame building, shingle roof.

Cowisson's (Stop 61)—Freight shed, 12 feet by 8 feet, frame lean-to, slope roof.

Ravenshoe (Stop 62)—Station and freight room, 24 feet 2 inches by 16 feet 4 inches, frame building, shingle roof.

Peters (Stop 63)—Freight shed, 16 feet 4 inches by 12 feet 4 inches, frame building, shingle roof.

Keswick (Stop 65)—Station and freight room, 34 feet 4 inches by 15 feet 2 inches, frame building; tool house, 16 feet 4 inches by 12 feet 5 inches, frame building.

Orchard Beach (Stop 68)—Galvanized shelter, 12 feet by 8 feet, with freight shed.

Boyers (Stop 69)—Station and freight room, 24 feet 2 inches by 16 feet 4 inches, frame building, shingle roof.

Roche's Point (Stop 70)—Shelter, 15 feet 8 inches, frame building.

Stop 70½—Platform.

Base Line (Stop 71)—Shelter, 14 feet by 7 feet, frame building.

Hamilton's Crossing (Stop 72)—Shelter, 14 feet by 10 feet, frame building.

Brighton Beach (Stop 73)—Platform.

Varney Road (Stop 74)—Platform.

Eastbourne (Stop 75)—Shelter, 9 feet 6 inches by 12 feet 4 inches, frame building, shingle roof.

Island Grove (Stop 76)—Station and freight room, 32 feet 4 inches by 16 feet 4 inches, frame building, on concrete posts, shingle roof.

Pugsley's (Stop 77)—Galvanized shelter, 12 feet by 8 feet.

Crescent Beach (Stop 79)—Shelter and freight room, 20 feet by 16 feet, frame building, shingle roof.

Willow Beach (Stop 80)—Platform.

Sedore (Stop 81)—Station and freight shed, 24 feet 2 inches by 16 feet, frame building, shingle roof.

Salvation Army (Stop 83)—Shelter, 12 feet by 16 feet, frame building.

Glen Sibbald (Stop 85)—Platform.

Jackson's Point (Stop 87)—Platform, shelter and freight room, frame cover to concrete platform, 32 feet 6 inches by 51 feet, including freight room, 21 feet 2 inches by 10 feet 6 inches, and office, 11 feet by 12 feet 2 inches.

Sutton (Stop 88)—Station, freight room and dwelling, 40 feet 3 inches by 35 feet 4 inches, 2-storey frame building, sheet metal and brick first storey, and clap-board second storey, shingle roof.

Mount Pleasant—Store house, 2-storey brick building.

Furniture.

Furniture and fixtures in the following buildings:

Furniture used by T. & Y. District operating staff at 110 Elm Street, Toronto.
Furniture used by T. & Y. District operating staff at 59 Murray Street, Toronto.
Sherbourne Street Stores Department.
Ticket Office, Waiting Room and Freight Shed, City limits, Yonge Street.
Richmond Hill Station and Freight House.
Aurora Station and Freight House.
Newmarket Station and Freight House.
Queensville Station.
Keswick Station.
Jackson's Point Station.
Mount Pleasant Storeroom.
Sutton Station.
At various points along line fifteen loading platforms.

Miscellaneous Equipment.

Nine automobile trucks.
Two motorcycles.
Three trailers.

Material and Supplies.

All material and supplies at the following places:
Sherbourne Street Storehouse.
Terminal Yonge Street City limits.
S. & A. Junction Material Yard.
Newmarket and various places along the line.

Passenger Cars.

19 double truck, double and closed passenger cars.

Freight and Express Cars, Service Equipment and Locomotives.

5 single truck, miscellaneous cars.
50 double truck, miscellaneous cars and locomotives.
3 gasoline section cars.

Electrical Equipment for Said Cars, Service Equipment and Locomotives.

General Electric	No. 90	motors,	50 h.p.—34	motors.
" "	No. 57	"	50 h.p.—46	"
" "	No. 67	"	40 h.p.—16	"
" "	No. 1000	"	35 h.p.— 6	"
Westinghouse	No. 101	"	40 h.p.—28	"
"	No. 562	"	100 h.p.— 4	"

Shop Equipment.

1 pinion puller, complete (air).
1 acetylene welding and cutting torch (complete).
1 small lathe.
1 Field winding machine.
1 3-ton portable crane.
1 Clark and Derhill (Galt) 16 inches, jointer head table 22½ inches by 7 inches by 3 feet.
1 band-saw frame.
1 160-ton wheel press.
1 heavy axle and wheel lathe with chuck 18 feet bed.
1 15 h.p. A.C. motor and accessories.
1 Bertram lathe, 14-foot bed with 21 inches swing.
1 lathe with 8-foot bed, with 20 inches swing.
1 iron shaping machine (London Mach. Co.), 25-inch stroke.
1 emery stand.
1 14-inch power hack saw.
1 bolt cutting machine.
1 radial drill, 36-inch swing (London Mach. Tool Co.).
1 20-inch drill press.
1 trip hammer (motor driven).
1 30-foot monorail (6 feet 1 inch) overhead crane.
1 Reavell Co., Ltd., quadruplex air compressor No. 2105.
1 motor for above—65 B.H.P., 250 R.P.M., 110 amps., 500 volts.
1 automatic switchboard for same (Bruce Peebles Co., Scotland).
1 Canadian Rand compressor, size 0, No. 4787.
1 motor for same, C.G.E. Class 3-35-650, 35 h.p., form B., 60 amps., 500 volts, 650 r.p.m.
1 hydraulic rail bender.
1 rail saw.
1 bonding machine, Type B.

And all small tools, miscellaneous equipment, motor parts, control parts and other miscellaneous parts, air brake equipment, trucks, wheels on axles, miscellaneous car parts, store-room supplies and compressor parts in shops.

Substations and Substation Railway Equipment.

Property Used for Railway Purposes.

All direct current equipment and material is included, but none of the alternating current equipment or material in the substation buildings or on the substation sites is included except service transformers, lighting connections and the switching equipment between the alternating

current low voltage busses and the motors and except such other equipment as is specifically noted.

York Mills Substation.
Brick building, 30 by 60 feet (approximate).
Railway equipment:
2 500-k.w. induction motor generator sets with switching equipment.
1 2,100-volt single phase feeder equipment.

Bond Lake Substation.
Brick buildings, 20 by 28 feet and 100 by 100 feet.
Railway equipment:
1 500-k.w. induction motor generator set with switching equipment.
1 500-k.w. synchronous motor generator set with switching equipment.
Spare motor generator equipment.

Newmarket Substation.
Brick building, 40 by 80 feet.
Railway equipment:
2 500-k.w. induction motor generator sets with switching equipment.

Keswick Substation.
Frame and sheet-iron buildings, 50 by 75 feet and 10 by 10 feet.
Railway equipment:
1 500-k.w. induction motor generator set with switching equipment.

Sedore Substation.
Brick building.
Railway equipment:
1 500-k.w. induction motor generator set (moved from Bond Lake Substation.)
All alternating current equipment excepting metering with current and potential transformers.

SCHOMBERG AND AURORA RAILWAY.

Right-of-Way.

Right-of-Way—121.829 acres.

Other Lands.

S. & A. Junction property—7.10 acres.
Grand Trunk Interchange—7.37 acres.
Substation, Kettleby—0.595 acres.
Schomberg Station Yard—1.781 acres.

Roadway.

Roadway, extending from S. & A. Junction to Schomberg, including grading track work, with sidings and turn-outs, bridges, trestles and culverts, railway D.C. power distribution system, telephone system, fences and signs.

The foregoing items do not include conductors' transmitting alternating current, nor poles, crossarms, pins, insulators, conductors, lighting equipment, transformers, switches, meters and other accessories used exclusively for the transmission, distribution or use of alternating current power whether owned by the Commission or a municipality.

Roadway, Machinery and Tools.

Roadway, machinery and tool equipment in possession of gang on maintenance-of-way and structures.

Stations and Miscellaneous Buildings.

Schomberg Junction Station—Freight shed and tool house.
Eversley (Stop 160)—Shelter, 14 feet by 11 feet, frame building, shingle roof.
Stop 163—Shelter, 14 feet by 11 feet, frame building, shingle roof, tool house.
Kettleby (Stop 166)—Shelter and freight room, 19 feet 8 inches by 13 feet 10 inches.
Schomberg—Station and dwelling, 33 feet 2½ inches by 21 feet, one-storey brick building with one-storey frame; ell, 17 feet 3½ inches by 17 feet 5 inches.
Freight house, 28 feet 4 inches by 18 feet 3 inches, frame; tool house.

Furniture.

Furniture and fixtures in the following buildings:
Schomberg Junction Station and freight shed and Schomberg station and freight house.

Substation and Substation Railway Equipment.

Schomberg and Aurora Substation—Brick building, 21 feet by 30 feet.
Railway equipment:
1 500-k.w. induction motor generator set.
All switching equipment in station excepting alternating current metering equipment, including current and potential transformers.

Materials and Supplies.

All materials and supplies stored along the line.

MIMICO DIVISION.

The Mimico Division, as understood in this agreement, shall include all of the right-of-way, other lands and real estate, road bed, bridges, trestles, culverts, fences, signs, track, track tools, poles and fixtures, railway direct current distribution system, shops, car houses, offices, stations, miscellaneous buildings, passenger cars, freight cars, service cars, shop equipment, furniture, stores, substation buildings with their railway equipment, all operated as the Mimico Division and consisting of a single track line of electrical radial railway with sidings, spurs, and all necessary appurtenances, extending from the westerly limits of the City of Toronto, on the Toronto and Hamilton Highway to Port Credit, a distance of 8.37 miles, all as set out more particularly in the following schedule:—

Right-of-Way.

At Mimico Creek, 2,756 feet	2.71 acres
Mimico property	0.88 "
West of New Toronto, 37 feet by 1,705 feet	1.45 "
Long Branch (45 feet and 50 feet) by 1,416 feet	1.52 "
At Etobicoke Creek, 3,415 feet	6.77 "

Other Lands:

Humber property, Lake Shore Road and Queen Street:

344 feet by (143 feet and 95 feet)
75 feet by 210 feet.
63 feet by 219 feet.
25 feet by 233 feet. ..... 1.967 acres

Subject to the right of the Hydro-Electric Power Commission of Ontario to maintain and operate on the said Humber property its towers and transmission lines now situate thereon.

Lakeview Substation property:

Lot 25, Registered Plan C. 23, Township of Toronto.
Northwest corner East Avenue and Lake Shore Road.

Roadway.

Extending from Toronto West City limits on Lake Shore Road to Port Credit, including bridges, trestles and culverts, track work with all turnouts and sidings, poles and fixtures, railway direct current power distribution system with feeders and telephone system, fences and signs.

The foregoing items do not include conductors transmitting alternating current nor poles, cross-arms, pins, insulators, conductors, lighting equipment, transformers, switches, meters and other accessories used exclusively for the transmission, distribution or use of alternating current power whether owned by the Commission or by a municipality.

Roadway, machinery and tool equipment in possession of maintenance-of-way force on way and structures.

Furniture.

Furniture and fixtures in the following buildings:

Foreman's office at car barns.

Passenger and Miscellaneous Cars.

24 motor passenger cars and one set trucks and motors.
8 miscellaneous cars.

Motor Equipment for Cars.

General Electric,	67	motors,	40 h.p.	—44
"	" 57	"	50 h.p.	—28
"	" 265	"	35 h.p.	32
				104

Stations and Miscellaneous Buildings.

Humber—Shelter and candy shop, irregular shape, frame building.

Freight building, used as a real estate office, located on property at Lake Shore Road and Queen Street.

Stop 5—Shelter, 10 feet by 6 feet, frame lean-to.
Stop 15—Shelter, 10 feet by 6 feet, frame lean-to.
Stop 28—Shelter, 12 feet by 8 feet, galvanized.
Stop 30—Shelter, 10 feet by 6 feet, frame lean-to.
Stop 36—Shelter, 10 feet by 6 feet, frame lean-to.
Stop 34—Shelter, 12 feet by 8 feet, galvanized.

Substations and Substation Railway Equipment.

Humber Substation—Sheet-iron building.
Railway Equipment:
Two 500-k.w. induction motor generator sets with switching equipment and alternating current switching equipment between the 4,000-volt bus and the motors; also with line disconnecting switches, lightning arresters, service transformers and lighting connections.

Lakeview Substation—Sheet-iron building.
Railway Equipment:
One 500-k.w. rotary converter with transformers and switching equipment. Alternating current metering equipment, including current and potential transformers and panels is not included.

Material and Supplies.

All materials stored along the line.

Shop Equipment.

All small tools and electrical equipment, air-brake equipment, trucks, miscellaneous car parts and miscellaneous storeroom supplies, in Lake Shore Road car barns.

Also all right, title and interest, if any, of the Hydro-Electric Power Commission of Ontario in the railway property and equipment used in connection with the Mimico Division which are located east of the westerly limits of the City of Toronto, including the bridge over the Humber River, tracks to the Jane Street loop and to car-house, also overhead feeders, car-house and shops, together with the right to use, to such extent as may from time to time be necessary for the operation of the Mimico Division, so much of the land of the Hydro-Electric Power Commission of Ontario, formerly part of the Lake Shore Road, as are now occupied by the said railway property and equipment and used in connection with the Mimico Division, for such time as such use may be required, but not exceeding a period of five years from the time of transfer; provided, that upon the termination of such use the Corporation of the City of Toronto, will at its own expense remove all of the said railway property and equipment from the lands of the Commission within six months from such termination, and in default of such removal the said railway property and equipment shall become the property of the said Commission; and provided also that the Corporation so long as it continues to use the said portions of the Commission's lands occupied by the said railway property and equipment will assume payment of all taxes payable in respect to the said lands.

SCARBORO DIVISION.

The Scarboro Division, as understood in this agreement, shall include all of the right-of-way, other lands and real estate, road-bed, bridges, trestles, culverts, fences, signs, track, track tools, poles and fixtures, railway direct current power distribution system, shops, car houses, offices, stations, miscellaneous buildings, ballast pits, park and resort property, passenger cars, freight cars, service cars, shop equipment, furniture, stores, substation buildings with their railway equipment, all operated as the Scarboro Division, and consisting of a single-track line of electric radial railway, with sidings, spurs, and all other necessary appurtenances, extending from the easterly limits of the City of Toronto on the Kingston Road to West Hill, a distance of 8.3 miles, together with certain parcels of real estate, all as set out more particularly in the following schedule:—

Right-of-Way.

1.85 miles, generally 40 feet wide—11.91 acres.

Other lands:
Terminal Station:
Lot 131 South 46.9 feet.
Lot 132, registered plan 1701, Township of Scarboro.
Part of Lot No. 35, Con. A, Township of Scarboro, 5,170 square feet.
Part of Lot 170 and 171, registered plan 1701, Township of Scarboro, 30 feet frontage, Kingston Road.
Substation property:
Part of Lot No. 35, North side Kingston Road.
Scarboro Township, 100 feet by 200 feet—0.458 acres.
Car Barn property:
Part of Lot No. 32, south side Kingston Road.
Scarboro Township, 157 feet by (180 feet, 253 feet)—0.75 acres.
Park property:
Part of Lot 21, south side Kingston Road.
Scarboro Township, 791 feet x 4,013 feet—58.2 acres.
Farm near gravel pit:
Part of Lot No. 14, north side Kingston Road.
Scarboro Township—58 acres.

Roadway.

Extending from easterly limits of Toronto on the Kingston Road to West Hill, including bridges, trestles and culverts, track work, with all turnouts and sidings, poles and fixtures, railway direct current power distribution system, with feeders, telephone system, fences and signs.

The foregoing items do not include conductors transmitting alternating current, nor poles, crossarms, pins, insulators, conductors, lightning equipment, transformers, switches, meters and other accessories used exclusively for the transmission, distribution or use of alternating current power whether owned by the Commission or by a municipality.

Roadway, Machinery and Tools.

Roadway, machinery and tool equipment in possession of maintenance-of-way forces on way and structures.

Stations, Miscellaneous Buildings and Structures.

Terminal Station—Victoria Park Avenue.
Stop 18—Car barns, 122 feet by 60 feet, brick building, flat roof.
Stop 12—Galvanized shelter, 12 feet by 8 feet.
Stop 14—Frame shelter.
Stop 16—Shelter, 7 feet by 4 feet 2 inches, frame building.
Scarboro Heights (Stop 21)—Pavilion, 79 feet 8 inches by 40 feet 7 inches, frame building; cook house, roof, 16 feet 2 inches by 14 feet 2 inches, frame building; ell, 12 feet by 5 feet.
Stop 24—Shelter, 10 feet 4 inches by 10 feet 3 inches, frame building, French roof.
Station 357—Tool house, 16 feet 4 inches by 12 feet, frame building.
Stop 33—Shelter, 10 feet by 8 feet, frame building.
Stop 35—Frame shelter, West Hill.

Furniture.

All furniture and fixtures contained in car barns.

Substation and Substation Railway Equipment.

Scarboro Substation:
Frame buildings, 37 feet by 20 feet and 23 feet by 15 feet.
Railway equipment:
One 500-k.w. induction motor generator set with direct current switching equipment and with alternating current switching equipment between alternating current low voltage busses and motor; also with lighting connections.

Passenger, Service and Miscellaneous Cars.

2 single truck passenger cars.
11 double truck passenger cars.
4 miscellaneous cars.

Electric equipment for said cars:

General Electric,	67 motors,	40 h.p.—32
" "	57 "	50 h.p.— 6
Westinghouse	101 B motors—	40 h.p.— 2
"	306 "	60 h.p.—20
Total motors		60

Shop Equipment.

All small tools contained at Scarboro shops.

Materials and Supplies.

All electrical equipment, air-brake equipment, truck parts, miscellaneous car parts, and miscellaneous storeroom supplies and all materials and supplies stored at various points along the line.

Mortgages on Lands.

Name of Mortgagor	Amount of Mortgage	Payments on Account	Balance due on 31st Oct., 1926	Interest rate	Date due
W. E. McKay	$11,500 00	$1,500 00	$10,000 00	7%	Feb. 9, 1930
A. J. Skeans	3,600 00	200 00	3,400 00	6%	Jan. 15, 1930
Standard Securities Corporation	5,200 00	Nil	5,200 00	6%	Oct. 1, 1930

SCHEDULE TWO.

This agreement made the seventh day of January, A.D. 1927.

BETWEEN:

THE CORPORATION OF THE CITY OF TORONTO,
(hereinafter called "the City"),
of the first part,

—and—

THE TORONTO TRANSPORTATION COMMISSION,
(hereinafter called "the Commission"),
of the second part.

Whereas by *The Toronto Radial Railways Act, 1926*, the City was authorized to enter into an agreement with the Hydro-Electric Power Commission of Ontario with the approval of the Lieutenant-Governor in Council to provide for the transfer from the said Hydro-Electric Power Commission of Ontario to the City of the radial railways vested in and operated by the said Hydro-Electric Power Commission of Ontario on behalf of the City under the provisions of *The Toronto Radial Railways Act, 1921*, and the agreements therein authorized to be made;

And whereas the City has entered into an agreement with the Hydro-Electric Power Commission of Ontario dated the sixth day of January, 1927, under the authority of *The Toronto Radial Railways Act, 1926*, providing for the transfer to the City at midnight on the fifth day after the day on which the Order-in-Council approving said agreement is issued (which time is in said agreement and hereinafter referred to as the "time of transfer") of the operation and control of, and all right, title and interest vested in the said Hydro-Electric Power Commission of Ontario by *The Toronto Radial Railways Act, 1921*, in the said railways, comprising:—

(*a*) The Metropolitan Division, including the Schomberg and Aurora Railway;
(*b*) The Mimico Division, and
(*c*) The Scarboro Division,

as more particularly set forth and described in the Schedule to the said agreement, which railways as described in the said Schedule are hereinafter referred to as "the railways."

And whereas by *The Toronto Radial Railways Act, 1926*, it is further provided that the City may, after the railways have been transferred to it, transfer the control, management and operation of the railways to the Toronto Transportation Commission upon such terms as may be agreed upon; and that upon such transfer being made the Toronto Transportation Commission shall possess in respect to the railways and any extension thereof all the powers of control, management and/or operation conferred upon the City by the said *The Toronto Radial Railways Act, 1926;*

Now therefore this agreement witnesseth that the City and the Commission have agreed as follows, namely:—

1. The City hereby transfers to the Commission the control, management and operation of the railways to take effect from and after the time of transfer from the Hydro-Electric Power Commission of Ontario to the City and thereafter all the powers, rights, authorities and privileges of the City as to control, management and/or operation of the railways and future extensions or additions to such railways, or any transportation service to be operated in connection with such railways shall be exercised by the Commission and not by the Council of the City.

2. The Commission will thereafter control, manage and operate such railways or transportation services on behalf of the City, subject to the provisions of this agreement, so as to secure the most effective operation and service of the same consistent with good management and so as to make, as far as possible, the same self-sustaining as provided for in paragraph 4 (*b*) hereof.

3. (*a*) The City will from time to time furnish to the Commission on demand such moneys as it may require to carry out its powers and duties hereinunder, including such sum in excess of operating revenues as may be required to meet the full cost of maintenance and operation, which cost shall include such maintenance, renewals, depreciation and debt charges as the Commission shall think proper; notwithstanding anything in the foregoing, any moneys requested by the Commission for new capital expenditure shall only be furnished it when approved by the Council of the City.

(*b*) Any moneys provided by the City as above shall, upon the certificate of the Commission, be paid out to it by the treasurer of the City.

(*c*) All moneys furnished by the City to the Commission for the creation of capital assets only as herein provided shall be added to and form part of the capital indebtedness of the railways.

4. The Commission shall, in particular, but not so as to restrict its general powers and duties, have, with reference to the said railways, the following powers and duties, namely:—

(*a*) To add to or extend the railways by lines of railway, motor bus routes or other means of transportation, and to control, maintain, operate and manage such additions or extensions.

(*b*) To fix such tolls and fares so that, as far as possible, all transportation facilities entrusted to it by this agreement shall be self-sustaining after providing for such maintenance, renewals, depreciation and debt charges as it shall think proper.

(*c*) To permit and/or obtain such interchange of traffic or through running arrangements with other street or electric railways or transportation facilities (including any other services operated by the Commission) as the Commission may consider advisable for the carriage of passengers, package freight or express.

5. The Commission may make such agreements with any municipal corporations through which any of the transportation services of the Commission pass or any adjoining municipal corporation which is desirous of transportation service in its territory for participation by the said municipal corporation in the furnishing of such transportation service upon such terms and conditions as the parties to any such agreement may deem proper; provided, however, that no such agreement shall have any force and effect until it is ratified by by-law of the Council of the City.

6. The Commission will keep separate books of account in respect of the matters entrusted to it by this agreement and will enter therein all items received or expended in respect of such matters, and such books of account shall show separately the receipts and expenditures relating to the Metropolitan Division, the Schomberg and Aurora Railway, the Mimico Division, and the Scarboro Division, or such other division of its operation as may from time to time be natural and proper.

7. All moneys received by the Commission by virtue of the exercise of any of the powers or duties conferred by this agreement shall be kept entirely separate from any other moneys in its possession and it shall be illegal for the Commission to use or resort, whether by way of loan or otherwise, to such first-named moneys for any purpose not contemplated by this agreement or to use or resort in a like manner to any other moneys in its possession in aid of the execution of any of the purposes contemplated by this agreement.

8. In case of joint operation or use of any works or facilities by the transportation services referred to in this agreement and any other transportation facilities operated by the Commission, the Commission may, unless otherwise precluded therefrom, make a fair and equitable apportionment of any revenues or expenditures between or among the various facilities from time to time entrusted to its management.

9. Immediately after the close of each calendar year the Commission shall submit to the Council of the City a completely audited balance sheet and certified financial statement of the affairs entrusted to it by this agreement, including a revenue and expense account, and profit and loss statement of each division of the railways, and said statement shall be accompanied by a general report of the operations of the Commission under this agreement during the year.

10. All books, documents, transactions and accounts of the Commission shall at all times be open for inspection by the Audit Department of the City.

11. All claims or actions for alleged negligence in the operation of the railways shall be dealt with by the Commission and the Commission shall have the conduct and control of all such claims or actions made or brought against either the City or the Commission and may defend or compromise the same as it deems expedient, and all expenses in connection with any such claims or actions shall be paid out of the revenues of the transportation services entrusted to the Commission by this agreement, and the Commission will, to the extent of such revenues, indemnify and save harmless the City from all loss, costs, charges and expenses in respect to all such actions and claims.

12. The Commission will, if it deems advisable after providing for maintenance, repair and operation and such maintenance renewals, depreciation and debt charges as it shall think proper, pay to the City any surplus of revenue over expenditures remaining in its hands at the end of any year in respect of the railways and transportation services entrusted to its management by this agreement.

13. In the event of legislation being required to carry into effect any of the obejcts of this agreement, the parties hereto agree to use their best endeavours to have such legislation procured.

In witness whereof the parties hereto have hereunto set their Corporate Seals by the hands of their proper officers in that behalf.

SIGNED, SEALED AND DELIVERED

in the presence of:

TORONTO TRANSPORTATION COMMISSION
(Sgd.) "E. J. LENNOX," *pro Chairman*,
(Sgd.) "H. S. CAMERON," *Secretary*.
(SEAL)

THE CORPORATION OF THE CITY OF TORONTO,
(Sgd.) "THOMAS FOSTER," *Mayor*.
(Sgd.) "GEO. H. ROSS," *Treasurer*.
(SEAL)

APPENDIX II

TRANSMISSION LINE RECORDS

Corrected to October 31, 1927

including

Summaries of data respecting mileage of transmission lines built or acquired by the Hydro-Electric Power Commission. The sizes, materials, lengths and weights of conductors, and other particulars of the 110,000-volt steel-tower transmission lines, the wood-pole transmission lines—excepting lines 4,000 volts or less—and the telephone lines.

TRANSMISSION LINE RECORDS—ALL SYSTEMS

The total mileage of lines built and acquired by the Commission up to October 31, 1927, for the various systems, excepting all lines operating at less than 5,000 volts, is indicated in the following table:

TOTAL MILEAGE OF TRANSMISSION LINES

System	Miles
Niagara system—110,000-volt steel-supported transmission lines	592.62
Niagara system—110,000-volt wood-supported transmission lines	66.98
Thunder Bay system—110,000-volt steel-supported transmission lines	78.69
Thunder Bay system—110,000-volt wood-supported transmission lines	92.10
Thunder Bay system—12,000-volt wood-supported transmission lines	1.45
Niagara system—90,000-volt steel supported transmission lines	78.50
Niagara system—60,000-volt steel-supported transmission lines	54.07
Niagara system—60,000-volt wood-supported transmission lines	16.79
Niagara system—46,000-volt steel and wood-supported transmission lines	50.52
Niagara system—30,000-volt wood-supported transmission lines	18.99
Niagara system—26,400-volt wood-supported transmission lines	495.09
Niagara system—13,200-volt wood-supported transmission lines	411.72
Niagara system—12,000-volt wood-supported transmission lines	176.70
Georgian Bay system—	
Severn division—(22,000-volt)	166.88
Eugenia division—(22,000-volt)	256.41
Wasdells division—(22,000-volt)	71.45
Muskoka division—(38,000-volt and less)	58.95
St. Lawrence system—(44,000-volt and less)	119.92
Rideau system—(26,400-volt)	76.65
Central Ontario and Trent system—(44,000-volt and less)	443.17
Nipissing system—(22,000-volt)	22.75
Total	3,350.40
Total wood-pole telephone lines for high-voltage systems	768.19

NOTE—Of the above the Niagara system is operated at 25 cycles. The other systems are operated at 60 cycles.

TRANSMISSION LINE RECORDS—ALL SYSTEMS

TOTAL MILEAGES AND WEIGHTS OF CONDUCTORS

Type of construction	Wire miles of conductor			Weight in pounds		
	Completed to Oct. 31, 1926	Completed Oct. 31, 1926, to Oct. 31, 1927	Under construction Oct. 31, 1927	Completed to Oct. 31, 1926	Completed Oct. 31, 1926, to Oct. 31, 1927	Under construction Oct. 31, 1927
High voltage lines, 110,000 volts and less, Niagara system	4,330.29	1.11	608.07	13,222,627	4,553	3,287,834
High voltage lines 110,000 volts and less Thunder Bay system	525.75	18.45	.....	1,338,901	51,438	.....
Wood-pole lines built and acquired by the Commission including telephone lines	13,204.99	45.19	182.55	10,488,403	67,477	636,078
High voltage telephone lines, Niagara system	3,339.12	23.23	.....	939,189	4,855	.....
High voltage telephone lines, Thunder Bay system	201.10	.....	.....	71,770	.....	.....
Totals	21,601.25	87.98	790.62	26,060,890	128,323	3,923,912

NOTE.—This table does not include lines operated at less than 5,000 volts.

NIAGARA SYSTEM—

TOTAL MILEAGE OF HIGH-VOLTAGE LINES

	Completed to Oct. 31, 1926	Completed Oct. 31, 1926 to Oct. 31, 1927	Total to Oct. 31, 1927
	miles	miles	miles
110,000-volt steel-supported transmission lines	592.62	.....	592.62
110,000-volt wood-supported transmission lines	66.98	.....	66.98
90,000-volt steel-supported transmission lines	78.50	.....	78.50
60,000-volt steel supported transmission lines	54.07	.....	54.07
60,000-volt wood-supported transmission lines	12.23	0.37	12.60
30,000-volt and less, wood-supported transmission lines	21.77	.....	21.77
Totals	826.17	0.37	826.54

Lines completed to 1927 and under construction on Oct. 31, 1927:
Completed 826.54 miles, under construction 202.69 miles = total 1029.23 miles.

SIZE, MATERIAL, LENGTH AND

Size and material	Miles of conductor			Weight in pounds		
	Completed to Oct. 31, 1926	Completed Oct. 31, 1926 to Oct. 31, 1927	Under construction Oct. 31, 1927	Completed to Oct. 31, 1926	Completed Oct. 31, 1926 to Oct. 31, 1927	Under construction Oct. 31, 1927
167,800 c.m., a.c.s-r	198.00	.....	.....	242,946	.....	.....
266,800 c.m., a.c.s-r	308.43	.....	.....	558,566	.....	.....
312,000 c.m., a.c.s-r	598.62	.....	.....	1,547,432	.....	.....
336,400 c.m., a.c.s-r	571.14	.....	.....	1,592,338	.....	.....
500,000 c.m., a.c.s-r	245.19	1.11	.....	1,005,769	4,553	.....
605,000 c.m., a.c.s-r	504.81	.....	.....	2,078,807	.....	.....
795,000 c.m., a.c.s-r	.....	.....	608.07	.....	.....	3,287,834
115,000 c.m., copper	22.47	.....	.....	41,996	.....	.....
190,000 c.m., copper	767.52	.....	.....	2,431,503	.....	.....
167,800 c.m., copper	616.86	.....	.....	1,679,709	.....	.....
211,600 c.m., copper	322.02	.....	.....	1,105,494	.....	.....
115,000 c.m., alum	0.57	.....	.....	327	.....	.....
211,600 c.m., alum	34.20	.....	.....	35,910	.....	.....
345,000 c.m., alum	79.50	.....	.....	130,141	.....	.....
500,000 c.m., alum	6.60	.....	.....	16,434	.....	.....
820,000 c.m., alum	36.06	.....	.....	108,180	.....	.....
300,000 c.m., l-c.a.c. copper	7.98	.....	.....	386,875	.....	.....
350,000 c.m., l-c.a.c. copper	8.04	.....	.....	228,900	.....	.....
500,000 c.m., l-c.a.c. copper	2.28	.....	.....	31,300	.....	.....
Totals	4,330.29	1.11	608.07	13,222,627	4,553	3,287,834

NOTE.—a.c.s-r = Aluminum conductors, steel-reinforced, weight includes steel.
l-c.a.c. = lead-covered armoured cable.
N. 56 x 55 and N. 59 x 66 on 60 Kv. trans. line towers only conductor removed = 31.85 miles.

HIGH-VOLTAGE TRANSMISSION LINES

TOTAL NUMBER OF STEEL TOWERS AND WOOD POLES

	Completed to Oct. 31, 1926	Completed Oct. 31, 1926 to Oct. 31, 1927	Total to Oct. 31, 1927
110,000-volt steel towers	5,365	.....	5,365
110,000-volt wood poles	822	.....	822
90,000-volt steel towers	902	.....	902
60,000-volt steel towers	769	.....	769
60,000-volt wood poles	414	7	421
30,000-volt and less, wood poles	1,003	.....	1,003
Totals	9,275	7	9,282

WEIGHT OF POWER CONDUCTORS

Miles of single-circuit lines			Miles of double-circuit lines			Miles of four-circuit line and underground cable			Total miles one, two and four circuit lines
Completed to Oct. 31, 1926	Completed Oct. 31, 1926 to Oct. 31, 1927	Under construction Oct. 31, 1927	Completed to Oct. 31, 1926	Completed Oct. 31, 1926 to Oct. 31, 1927	Under construction Oct. 31, 1927	Completed to Oct. 31, 1926	Completed Oct. 31, 1926 to Oct. 31, 1927	Under construction Oct. 31, 1927	Completed to Oct. 31, 1927
66.00	.....	.....	.....	.....	.....	.....	.....	.....	66.00
38.31	.....	.....	32.25	.....	.....	.....	.....	.....	70.56
23.90	.....	.....	87.82	.....	.....	.....	.....	.....	111.72
.....	.....	.....	95.19	.....	.....	.....	.....	.....	95.19
0.25	0.37	.....	40.74	.....	.....	.....	.....	.....	41.26
0.98	.....	.....	78.63	.....	.....	2.52	.....	.....	82.13
.....	.....	202.69	.....	.....	.....	.....	.....	.....	.....
7.49	.....	.....	.....	.....	.....	.....	.....	.....	7.49
4.74	.....	.....	125.55	.....	.....	.....	.....	.....	130.29
.....	.....	.....	102.81	.....	.....	.....	.....	.....	102.81
.....	.....	.....	53.67	.....	.....	.....	.....	.....	53.67
0.19	.....	.....	.....	.....	.....	.....	.....	.....	0.19
.....	.....	.....	5.70	.....	.....	.....	.....	.....	5.70
.....	.....	.....	13.25	.....	.....	.....	.....	.....	13.25
.....	.....	.....	1.10	.....	.....	.....	.....	.....	1.10
12.02	.....	.....	.....	.....	.....	.....	.....	.....	12.02
.....	.....	.....	.....	.....	.....	0.48	.....	.....	0.48
.....	.....	.....	.....	.....	.....	0.67	.....	.....	0.67
.....	.....	.....	.....	.....	.....	0.38	.....	.....	0.38
153.88	0.37	202.69	636.71	.....	.....	4.05	.....	.....	794.91

THUNDER BAY SYSTEM—

MILEAGE OF HIGH-VOLTAGE LINES

	Completed to Oct. 31, 1926	Completed Oct. 31, 1926 to Oct. 31, 1927	Total to Oct. 31, 1927
	miles	miles	miles
110,000-volt steel-supported transmission lines	72.54	6.15	78.69
110,000-volt wood-supported transmission lines	92.10	.....	92.10
12,000-volt wood-supported transmission lines	1.45	.....	1.45
Totals	166.09	6.15	172.24

SIZE, MATERIAL, LENGTH AND

Size and material	Miles of conductors			Weight in pounds		
	Completed to Oct. 31, 1926	Completed Oct. 31, 1926 to Oct. 31, 1927	Under construction Oct. 31, 1927	Completed to Oct. 31, 1926	Completed Oct. 31, 1926 to Oct. 31, 1927	Under construction Oct. 31, 1927
336,400 c.m., a.c.s-r	12.60	18.45	.....	35,128	51,438	.....
4 0 a.c.s-r (211,600 c.m.)	233.67	.....	.....	363,590	.....	.....
4 0 copper (211,600 c.m.)	264.33	.....	.....	907,444	.....	.....
2 0 copper (133,079 c.m.)	15.15	.....	.....	32,739	.....	.....
Totals	525.75	18.45	.....	1,338,901	51,438	.....

NOTE.—a.c.s-r—aluminum conductor, steel-reinforced, weights include steel.

HIGH-VOLTAGE TRANSMISSION LINES

TOTAL NUMBER OF STEEL TOWERS AND WOOD POLES

	Completed to Oct. 31, 1926	Completed Oct. 31, 1926 to Oct. 31, 1927	Total to Oct. 31, 1927
110,000-volt steel towers	474	30	504
110,000-volt wood poles	1,422	.....	1,422
12,000-volt wood poles	57	.....	57
Totals	1,953	30	1,983

WEIGHT OF POWER CONDUCTORS

Miles of single-circuit lines			Miles of double-circuit lines			Total miles single- and double-circuit line
Completed Oct. 31, 1926	Completed Oct. 31, 1926 to Oct. 31, 1927	Under construction Oct. 31, 1927	Completed to Oct. 31, 1926	Completed Oct. 31, 1926 to Oct. 31, 1927	Under construction Oct. 31, 1927	Completed to Oct. 31, 1927
4.20	6.15	.....	.....	.....	.....	10.35
77.89	.....	.....	.....	.....	.....	77.89
69.79	.....	.....	9.16	.....	.....	78.95
5.05	.....	.....	.....	.....	.....	5.05
156.93	6.15	.....	9.16	.....	.....	172.24

NIAGARA SYSTEM—WOOD-POLE TELEPHONE LINES

SIZE, MATERIAL, LENGTH AND

Size and material	Miles of wire			Weight in pounds			Miles of single-circuit lines		
	Completed to Oct. 31, 1926	Completed Oct. 31, 1926 to Oct. 31, 1927	Under construction Oct. 31, 1927	Completed to Oct. 31, 1926	Completed Oct. 31, 1926 to Oct. 31, 1927	Under construction Oct. 31, 1927	Completed to Oct. 31, 1926	Completed Oct. 31, 1926 to Oct. 31, 1927	Under construction Oct. 31, 1927
No. 9 B. & S. G. copper.	1,109.38	23.23	.....	231,860	4,855	.....	107.13	.....	.....
No. 10 B. & S. G. copper.	838.62	.....	.....	139,210	.....	.....	257.93	.....	.....
No. 11 B. & S. G. copper.	139.86	.....	.....	22,097	.....	.....	69.93	.....	.....
No. 8 weather-proof copper.....	15.00	.....	.....	5,235	.....	.....	.....	.....	.....
No. 4 copper-clad steel..	12.00	.....	.....	7,440	.....	.....	.....	.....	.....
No. 8 copper-clad steel..	75.68	.....	.....	18,541	.....	.....	32.36	.....	.....
No. 17 copper-clad steel..	10.88	.....	.....	326	.....	.....	5.44	.....	.....
No. 14 copper-clad steel..	7.68	.....	.....	468	.....	.....	.....	.....	.....
No. 19 p-i.l-c. cable.....	819.20	.....	.....	112,082	.....	.....	.....	.....	.....
No. 22 p-i.l-c. cable.....	34.00	.....	.....	296,208	.....	.....	.....	.....	.....
No. 12 B.W.G. galv. iron	11.40	.....	.....	1,881	.....	.....	5.70	.....	.....
No. 6 a.c.s-r.....	129.44	.....	.....	24,852	.....	.....	.....	.....	.....
6 x 0661 st. 1 x 0661 al...	132.00	.....	.....	77,748	.....	.....	66.00	.....	.....
No. 12 weather-proof iron	3.98	.....	.....	1,241	.....	.....	1.99	.....	.....
Totals.....	3,339.12	23.23	.....	939,189	4,855	.....	546.48	.....	.....

NOTE.—B. & S. G.—Browne & Sharpe gauge. B.W.G.—Birmingham wire gauge.
—a.c.s-r—aluminum cable steel-reinforced.

FOR HIGH VOLTAGE TRANSMISSION LINES

WEIGHT OF CONDUCTORS

Miles of double-circuit lines			Miles of 4-circuit lines			Miles of paper-insulated lead-cover copper			Total mileage 1-, 2-, 4-, and miscellaneous circuits completed to Oct. 31, 1927
Completed to Oct. 31, 1926	Completed Oct. 31, 1926 to Oct. 31, 1927	Under construction Oct. 31, 1927	Completed to Oct. 31, 1926	Completed Oct. 31, 1926 to Oct. 31, 1927	Under construction Oct. 31, 1927	Completed to Oct. 31, 1926	Completed Oct. 31, 1926 to Oct. 31, 1927	Under construction Oct. 31, 1927	
114.58	5.83	.....	54.60	.....	.....	.....	.....	.....	282.14
80.69	.....	.....	.....	.....	.....	.....	.....	.....	338.62
.....	.....	.....	.....	.....	.....	.....	.....	.....	69.93
3.75	.....	.....	.....	.....	.....	.....	.....	.....	3.75
3.00	.....	.....	.....	.....	.....	.....	.....	.....	3.00
.....	.....	.....	1.37	.....	.....	.....	.....	.....	33.73
.....	.....	.....	.....	.....	.....	.....	.....	.....	5.44
1.92	.....	.....	.....	.....	.....	.....	.....	.....	1.92
.....	.....	.....	.....	.....	.....	11.16	.....	.....	11.16
.....	.....	.....	.....	.....	.....	0.34	.....	.....	0.34
.....	.....	.....	.....	.....	.....	.....	.....	.....	5.70
32.36	.....	.....	.....	.....	.....	.....	.....	.....	32.36
.....	.....	.....	.....	.....	.....	.....	.....	.....	66.00
.....	.....	.....	.....	.....	.....	.....	.....	.....	1.99
236.30	5.83	.....	55.97	.....	.....	11.50	.....	.....	856.08

p-i.l-c.c.—paper-insulated, lead-covered cable.

THUNDER BAY SYSTEM—WOOD-POLE TELEPHONE

SIZE, MATERIAL, LENGTH AND

Size and material	Miles of wire			Weight in pounds		
	Completed to Oct. 31, 1926	Completed Oct. 31, 1926, to Oct. 31, 1927	Under construction Oct. 31, 1927	Completed to Oct. 31, 1926	Completed Oct. 31, 1926, to Oct. 31, 1927	Under construction Oct. 31, 1927
3 x 12 galv. steel	13.24	.....	.....	6,554	.....	.....
3 x 13 galv. steel	161.04	.....	.....	60,390	.....	.....
No. 6 a.c.s-r	18.32	.....	.....	3,517	.....	.....
No. 10 copper-clad steel	8.50	.....	.....	1,309	.....	.....
Totals	201.10	.....	.....	71,770	.....	.....

NIAGARA SYSTEM—HIGH-VOLTAGE TELEPHONE LINES

TOTAL MILEAGE AND WEIGHT OF CONDUCTORS

Size and material—B. & S. gauge	Wire miles	Weight in pounds
No. 9 B. & S. G. copper	1,132.61	236,715
No. 10 B. & S. G. copper	838.62	139,210
No. 11 B. & S. G. copper	139.86	22,097
No. 8 weatherproof copper	15.00	5,235
No. 4 copper-clad steel	12.00	7,440
No. 8 copper-clad steel	75.68	18,541
No. 14 copper-clad steel	7.68	468
No. 17 copper-clad steel	10.88	326
No. 19 paper-insulated lead-covered cable	819.20	112,082
No. 22 paper-insulated lead-covered cable	34.00	296,208
No. 12 B.W.G. galvanized iron	11.40	1,881
No. 6 aluminum cable, steel-reinforced	129.44	24,852
6 x .0661 steel and 1 x .0661 aluminum	132.00	77,748
No. 12 weather-proof iron	3.98	1,241
Totals	3,362.35	944,044

THUNDER BAY SYSTEM—HIGH-VOLTAGE TELEPHONE LINES

TOTAL MILEAGE AND WEIGHT OF CONDUCTORS

Size and material—B. & S. gauge	Wire miles	Weight in pounds
3 x 12 galv. steel	13.24	6,554
3 x 13 galv. steel	161.04	60,390
No. 6 a.c.s-r	18.32	3,517
No. 10 copper-clad steel	8.50	1,309
Totals	201.10	71,770

NOTE.—a.c.s-r.—aluminum conductor steel-reinforced.

LINES FOR HIGH-VOLTAGE TRANSMISSION LINES

WEIGHT OF CONDUCTORS

Miles of single-circuit lines			Total mileage of single-circuit lines completed to Oct. 31, 1927
Completed to Oct. 31, 1927	Completed Oct. 31, 1926, to Oct. 31, 1927	Under construction Oct. 31, 1927	
6.62	.....	.....	6.62
80.52	.....	.....	80.52
9.16	.....	.....	9.16
4.25	.....	.....	4.25
100.55	.....	.....	100.55

WOOD AND STEEL-POLE TRANSMISSION AND TELEPHONE LINES

(Excluding High-Voltage Lines)

TOTAL MILEAGE OF LINES AND NUMBER OF POLES

Lines	Miles completed		
	To Oct. 31, 1926	Oct. 31, 1926 to Oct. 31, 1927	Totals to Oct. 31, 1927
Low-tension lines completed	2,317 75	33.87	2,351.62
Low-tension lines under construction	.....	1.68	1.68
Single-circuit lines completed	1,758.68	41.59	1,800.27
Double-circuit lines completed	519.13	2.28	521.41
Three-circuit lines completed	23.73	.....	23.73
Four-circuit lines completed	15.88	.....	15.88
Five-circuit lines completed	0.33	.....	0.33
Single-circuit telephone lines completed	2,078.73	4.37	2,083.10
Double-circuit telephone lines completed	51.42	.....	51.42
POLES AND TOWERS			
Number of poles erected	95,830	911	96,741
Number of steel poles erected	376	.....	376
Number of poles under construction	.....	16	16

WOOD AND STEEL-POLE

SUMMARY—

GAUGE, LENGTH AND

Size and material of conductors	Wire miles of conductors			Weight in pounds			Miles of single-lines	
	Completed to Oct. 31, 1926	Completed Oct. 31, 1926 to Oct. 31, 1927	Under construction Oct. 31, 1927	Completed to Oct. 31, 1926	Completed Oct. 31, 1926 to Oct. 31, 1927	Under construction Oct. 31, 1927	Completed to Oct. 31, 1926	Completed Oct. 31, 1926 to Oct. 31, 1927
500,000 c.m. aluminum	57.48	17.19	.....	143,125	42,803	.....	.....	1.17
345,000 c.m. aluminum	215.19	.....	.....	352,266	.....	.....	1.51	.....
336,400 c.m. aluminum	7.26	.....	.....	12,109	.....	.....	.....	.....
300,000 c.m. aluminum	42.30	.....	.....	63,027	.....	.....	.....	.....
173,000 c.m. aluminum	37.29	.....	.....	32,293	.....	.....	1.51	.....
4/0 alum. (211,600 c.m.)	771.27	.....	.....	813,130	.....	.....	183.89	.....
3/0 alum. (167,800 c.m.)	1,989.18	.....	.....	1,658,974	.....	.....	250.94	.....
2/0 alum. (133,079 c.m.)	183.60	.....	.....	122,093	.....	.....	32.68	.....
1/0 alum. (105,534 c.m.)	710.85	.....	.....	373,195	.....	.....	161.33	.....
No. 2 alum. (66,373 c.m.)	421.17	.....	.....	138,985	.....	.....	133.09	.....
500,000 c.m. a.c.s-r	.....	.....	97.65	.....	.....	396,868	.....	.....
605,000 c.m. a.c.s-r	1.65	.....	.....	6,794	.....	.....	0.55	.....
336,400 c.m. a.c.s-r	19.44	.....	85.80	54,198	.....	239,210	6.48	.....
125,000 c.m. a.c.s-r	233.34	.....	.....	214,672	.....	.....	77.78	.....
4 0 a.c.s-r (211,600 c.m.)	292.80	.....	.....	455,594	.....	.....	82.48	.....
3/0 a.c.s-r. (167,800 c.m.)	148.02	.....	.....	181,619	.....	.....	27.04	.....
2/0 a.c.s-r. (133,079 c.m.)	82.59	.....	.....	80,690	.....	.....	26.15	.....
1/0 a.c.s-r. (105,534 c.m.)	651.66	.....	.....	505,685	.....	.....	214.56	.....
No. 2 a.c.s-r. (66,373 c.m.)	1,013.43	13.11	.....	494,551	6,397	.....	291.76	4.37
190,000 c.m. copper	127.59	3.93	.....	404,205	12,450	.....	18.51	1.31
173,000 c.m. copper	3.75	.....	.....	10,552	.....	.....	1.25	.....
115,000 c.m. copper	55.08	2.22	.....	102,944	4,149	.....	11.56	0.74
4 0 copper (211,600 c.m.)	209.55	.....	.....	719,316	.....	.....	0.63	.....
3 0 copper (167,800 c.m.)	3.36	.....	.....	9,149	.....	.....	.....	.....
2 0 copper (133,079 c.m.)	236.91	.....	.....	511,961	.....	.....	35.17	.....
1 0 copper (105,534 c.m.)	218.64	.....	.....	373,873	.....	.....	51.08	.....
No. 1 copper (83,694 c.m.)	9.00	.....	.....	12,258	.....	.....	3.00	.....
No. 2 copper (66,373 c.m.)	79.59	.....	.....	85,876	.....	.....	26.53	.....
No. 3 copper (52,634 c.m.)	18.42	.....	.....	15,749	.....	.....	4.80	.....
No. 4 copper (41,742 c.m.)	87.84	.....	.....	59,379	.....	.....	.....	.....
No. 6 copper (26,250 c.m.)	104.34	.....	.....	44,344	.....	.....	33.78	.....
3 x 12 galv. steel (35,643 c.m.)	36.39	.....	.....	18,013	.....	.....	12.13	.....
1 4″ galv. steel (48,223 c.m.)	30.99	.....	.....	20,453	.....	.....	10.33	.....
9/32″ galv. steel (63,200 c.m.)	85.05	.....	.....	71,782	.....	.....	28.35	.....
7 16″ galv. steel (153,200 c.m.)	32.10	.....	.....	70,331	.....	.....	.....	.....
5 16″ galv. steel (83,200 c.m.)	472.95	.....	.....	524,026	.....	.....	107.45	.....
6 galv. iron (41,000 c.m.)	144.78	.....	.....	83,075	.....	.....	48.26	.....
Totals	8,834.85	36.45	182.55	8,840,286	65,799	636,078	1,884.58	7.59

NOTE.—a.c.s-r.—aluminum cable, steel reinforced.
—Weights include steel.

TRANSMISSION LINES

(Excluding High-Voltage Lines)

WEIGHT OF CONDUCTORS

circuit	Miles of double-circuit lines			Miles of three-circuit lines			Miles of four-circuit lines			Total circuit miles of 1-, 2-, 3- and 4-circuit lines completed to October 31, 1927
Under construction Oct. 31, 1927	Completed Oct. 31, 1926	Completed Oct. 31, 1926 to Oct. 31, 1927	Under construction Oct. 31, 1927	Completed to Oct. 31, 1926	Completed Oct. 31, 1926 to Oct. 31, 1927	Under construction Oct. 31, 1927	Completed to Oct. 31, 1926	Completed Oct. 31, 1926 to Oct. 31, 1927	Under construction Oct. 31, 1927	
.....	9.58	2.28	.....	.....	.....	.....	.....	.....	.....	13.03
.....	35.11	.....	.....	.....	.....	.....	.....	.....	.....	36.62
.....	1.21	.....	.....	.....	.....	.....	.....	.....	.....	1.21
.....	.....	.....	.....	4.70	.....	.....	.....	.....	.....	4.70
.....	5.46	.....	.....	.....	.....	.....	.....	.....	.....	6.97
.....	36.60	.....	.....	.....	.....	.....	.....	.....	.....	220.49
.....	206.06	.....	.....	.....	.....	.....	.....	.....	.....	457.00
.....	14.26	.....	.....	.....	.....	.....	.....	.....	.....	46.94
.....	37.81	.....	.....	.....	.....	.....	.....	.....	.....	199.14
.....	3.65	.....	.....	.....	.....	.....	.....	.....	.....	136.74
32.25	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	0.55
28.60	.....	.....	.....	.....	.....	.....	.....	.....	.....	6.48
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	77.78
.....	7.56	.....	.....	.....	.....	.....	.....	.....	.....	90.04
.....	11.15	.....	.....	.....	.....	.....	.....	.....	.....	38.19
.....	0.69	.....	.....	.....	.....	.....	.....	.....	.....	26.84
.....	1.03	.....	.....	.....	.....	.....	.....	.....	.....	215.59
.....	21.81	.....	.....	0.81	.....	.....	.....	.....	.....	318.75
.....	12.01	.....	.....	.....	.....	.....	.....	.....	.....	31.83
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1.25
.....	3.40	.....	.....	.....	.....	.....	.....	.....	.....	15.70
.....	2.85	.....	.....	.....	.....	.....	15.88	.....	.....	19.36
.....	0.56	.....	.....	.....	.....	.....	.....	.....	.....	0.56
.....	21.90	.....	.....	.....	.....	.....	.....	.....	.....	57.07
.....	10.90	.....	.....	.....	.....	.....	.....	.....	.....	61.98
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3.00
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	26.53
.....	0.67	.....	.....	.....	.....	.....	.....	.....	.....	5.47
.....	14.64	.....	.....	.....	.....	.....	.....	.....	.....	14.64
.....	0.50	.....	.....	.....	.....	.....	.....	.....	.....	34.28
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	12.13
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	10.33
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	28.35
.....	5.35	.....	.....	.....	.....	.....	.....	.....	.....	5.35
.....	25.10	.....	.....	.....	.....	.....	.....	.....	.....	132.55
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	48.26
60.85	489.86	2.28	.....	5.51	.....	.....	15.88	.....	.....	2,405.70

This sheet is based on route and wire miles.

TELEPHONE

ERECTED ON WOOD-POLE LINES

GAUGE, LENGTH AND WEIGHT OF ALUMINUM,

Size and material of wire	Miles of wire				Weight in	
	Completed to Oct. 31, 1926	Completed Oct. 31, 1926 to Oct. 31, 1927	Under construction Oct. 31, 1927	Completed to Oct. 31, 1927	Completed to Oct. 31, 1926	Completed Oct. 31, 1926 to Oct. 31, 1927
No. 8 B. & S. G. c-c. steel	181.16	.....	.....	181.16	44,384	.....
No. 10 B. & S.G. c-c steel	1,014.18	.....	.....	1,014.18	156,183	.....
No. 17 B. & S. G. c-c. steel	12.02	.....	.....	12.02	360	.....
No. 9 copper	220.32	.....	.....	220.32	46,046	.....
No. 10 copper	176.86	.....	.....	176.86	29,358	.....
No. 6 B. W. G. galv. iron	25.98	.....	.....	25.98	14,886	.....
No. 8 B. W. G. galv. iron	5.70	.....	.....	5.70	2,154	.....
No. 9 B. W. G. galv. iron	1,735.42	.....	.....	1,735.42	529,303	.....
No. 10 B. W. G. galv. iron	80.22	.....	.....	80.22	20,055	.....
No. 12 B. W. G. galv. iron	86.72	.....	.....	86.72	14,308	.....
No. 6 a.c.s-r	612.58	8.74	.....	621.32	117,615	1,678
3 x 12 steel	88.88	.....	.....	88.88	295,437	.....
3 x 13 steel	121.62	.....	.....	121.62	307,941	.....
¼" galv. steel	1.48	.....	.....	1.48	976	.....
19 p-i.l-c. cable	7.00	.....	.....	7.00	69,111	.....
Totals	4,370.14	8.74	.....	4,378.88	1,648,117	1,678

NOTE.—For telephone lines generally on wood poles and serving 110,000-volt power lines see separate table.

p-i.l-c.c.—paper insulated, lead covered cable.

LINES

CARRYING POWER CONDUCTORS

COPPER-CLAD STEEL AND GALVANIZED IRON WIRE

pounds		Single-circuit mileage			Double-circuit mileage			1- and 2- circuit totals completed to October 31, 1927
Under construction Oct. 31, 1927	Completed to Oct. 31, 1927	Completed to Oct. 31, 1926	Completed Oct. 31, 1926 to Oct. 31, 1927	Under construction Oct. 31, 1927	Completed to Oct. 31, 1926	Completed Oct. 31, 1926 to Oct. 31, 1927	Under construction Oct. 31, 1927	
.....	44,384	90.58	.....	.....	.....	.....	.....	90.58
.....	156,183	503.27	.....	.....	1.91	.....	.....	505.18
.....	360	6.01	.....	.....	.....	.....	.....	6.01
.....	46,046	110.16	.....	.....	.....	.....	.....	110.16
.....	29,358	88.43	.....	.....	.....	.....	.....	88.43
.....	14,886	12.99	.....	.....	.....	.....	.....	12.99
.....	2,154	2.85	.....	.....	.....	.....	.....	2.85
.....	529,303	867.71	.....	.....	.....	.....	.....	867.71
.....	20,055	40.11	.....	.....	.....	.....	.....	40.11
.....	14,308	43.36	.....	.....	.....	.....	.....	43.36
.....	119,293	207.27	4.37	.....	49.51	.....	.....	261.15
.....	295,437	44.44	.....	.....	.....	.....	.....	44.44
.....	307,941	60.81	.....	.....	.....	.....	.....	60.81
.....	976	0.74	.....	.....	.....	.....	.....	0.74
.....	69,111	3.50	.....	.....	.....	.....	.....	3.50
.....	1,649,795	2,082.23	4.37	.....	51.42	.....	.....	2,138.02

B. & S. G.—Browne & Sharpe gauge. B. W. G.—Birmingham wire gauge.

APPENDIX III

DISTRIBUTION LINES AND SYSTEMS

Summaries of Data respecting Rural Distribution Systems, Distribution Feeders, Metering Stations, and Municipal Distribution Systems constructed by the Hydro-Electric Power Commission

Below is shown in tabular and descriptive form the work carried on under the supervision of the Distribution section of the Electrical Engineering department during the year ended October 31, 1927.

This work includes the construction of rural distribution systems, the installation of 4,000-volt feeders to supply urban municipalities and the construction of metering equipments.

Work in connection with distribution systems was done by the Commission for certain municipalities, private companies, etc., at the request and at the expense of the parties concerned.

SUMMARY OF CONSTRUCTION IN RURAL POWER DISTRICTS

System	At October 31, 1926		At October 31, 1927	
	Miles of primary line constructed	Number of consumers receiving service	Miles of primary line constructed	Number of consumers receiving service
Niagara system	1,715.2	15,164	2,521.1	19,769
Georgian Bay system	86.5	784	98.5	938
St. Lawrence system	41.1	221	53.3	336
Ottawa system	34.9	196	69.2	363
Central Ontario and Trent system	75.0	700	118.4	1,747
Nipissing system	.....	.....	1.9	110
Total	1,953.0	17,065	2,862.0	23,263

DETAILS OF CONSTRUCTION IN RURAL POWER DISTRICTS

Rural power district	Property number	At October 31, 1926		At October 31, 1927	
		Miles of primary line constructed	Number of consumers receiving service	Miles of primary line constructed	Number of consumers receiving service
NIAGARA SYSTEM					
Niagara	N1D1	29.8	135	35.6	182
Grantham	N1D2	32.0	380	41.7	391
Jordan	N1D3	13.4	77	18.1	111
Beamsville	N1D4	67.9	438	85.0	553
Welland	N1D5	81.2	1,282	98.8	1,495
Stamford	N1D6	9.0	206	9.0	215
Chippawa	N1D7	8.8	87	9.0	93
Dundas	N2D1	56.7	344	65.9	387
Lynden	N2D2	29.3	120	32.1	139
Waterdown	N2D3	12.5	195	17.6	210
Caledonia	N2D5	4.3	12	11.9	45
Barton	N2D7	9.8	41	9.9	71
Haldimand	N2D8	7.9	46	7.9	58
Markham	N3D1	8.8	146	33.6	154
Scarboro	N3D2	7.0	50	26.8	152
Bond Lake	N3D3	22.7	542	30.1	609
Newmarket	N3D4	9.0	102	10.8	132
Kewick	N3D5	13.0	465	17.0	557
Mount Joy	N3D6	.....	15	Transferred to Markham R.P.D.	
Lansing	N3D7	11.6	66	Transferred to N. York Twp.	
Dorchester	N4D1	50.6	286	83.8	409
London	N4D2	77.2	1,018	103.1	1,256
Delaware	N4D3	34.4	192	70.0	366
Strathroy	N4D4	2.4	.....	6.3	41
Lucan (a)	N4D5	11.4	59	13.1	51
Exeter	N4D6	23.7	258	33.1	334
Acton	N5D1	.....	.....	0.2	.....
Georgetown	N5D2	5.4	41	19.0	104
Guelph	N5D3	12.1	65	14.8	71
Elora	N5D4	3.4	55	6.4	86
Preston	N6D1	51.8	364	72.1	499
Galt	N6D2	14.1	118	18.8	162
Baden	N7D1	25.5	144	44.1	200
St. Jacobs	N7D2	23.3	187	24.3	194
Elmira	N7D3	3.8	29	3.8	31
Tavistock	N8D1	11.0	56	22.5	94
Goderich	N8D2	2.1	36	2.1	35
Walton	N8D3	0.8	27	6.8	30
Stratford	N8D4	5.0	110	18.0	114
Mitchell	N8D7	16.0	127	20.0	143
Listowel	N8D8	19.9	90	19.9	118
Milverton	N8D9	.....	.....	12.7	60
St. Marys	N9D1	.....	.....	9.2	.....
Norwich	N10D1	42.6	236	73.2	304
Woodstock	N10D2	71.4	327	93.1	409
Ingersoll	N10D3	3.9	13	20.8	15
Tillsonburg	N10D4	63.6	338	74.4	400
Embro	N10D5	.....	.....	4.7	.....
St. Thomas	N11D1	45.0	516	60.2	596
Aylmer	N11D2	38.9	113	60.6	341
Dutton	N11D3	3.0	28	3.0	33
Brant	N12D1	26.1	174	28.9	193
Burford	N12D2	6.0	.....	10.0	71

DETAILS OF CONSTRUCTION IN RURAL POWER DISTRICTS—Continued

Rural power district	Property number	At October 31, 1926		At October 31, 1927	
		Miles of primary line constructed	Number of consumers receiving service	Miles of primary line constructed	Number of consumers receiving service
NIAGARA SYSTEM—Continued					
Waterford	N12D3	8.9	15	11.5	47
Ayr	N12D4	6.4	22	6.8	30
Drumbo	N12D5	9.2	95	19.3	126
Simcoe	N12D6	11.2	61	21.2	126
Walsingham	N12D7	5.3	.....	8.4	69
Streetsville	N13D1	32.1	99	43.5	180
Brampton	N13D2	7.2	31	16.1	54
Milton	N13D3	8.9	27	25.7	161
Chatham	N14D1	40.9	229	65.8	319
Ridgetown	N14D2	37.5	233	50.5	373
Blenheim	N14D3	11.2	75	24.4	137
Brigden	N14D8	2.8	.....	13.1	34
Oil Springs	N14D9	10.6	69	12.5	77
Bothwell	N14D10	5.3	12	11.5	45
Thamesville	N14D11	.....	.....	4.9	.....
Wallaceburg	N14D13	37.0	236	37.8	276
Tilbury	N14D14	6.0	45	13.6	53
Sandwich	N15D1	64.6	1,122	82.6	1,491
Belle River	N15D2	22.9	167	24.2	200
Amherstburg	N15D3	14.8	266	39.6	376
Harrow	N15D4	8.5	113	29.2	241
Kingsville	N15D5	42.3	629	64.8	803
Essex	N15D7	31.6	120	43.5	217
Woodbridge	N16D1	46.0	310	95.7	477
Bolton	N16D2	1.2	3	11.0	42
Saltfleet	N17D1	61.4	688	64.4	734
Sarnia	N18D4	51.4	735	59.5	746
Petrolia	N18D5	0.7	6	0.7	6
Forest	N18D6	0.2	.....	5.5	15

(*a*) Part of Lucan rural power district transferred to London rural power district.

GEORGIAN BAY SYSTEM

Eugenia Division					
Flesherton	E1D1	1.6	17	1.6	17
Markdale	E1D2	1.0	2	1.0	2
Neustadt	E8D1	.....	.....	0.3	1
Shelburne	E10D1	2.4	9	2.4	10
Orangeville	E12D1	.....	.....	8.7	19
Tara	E15D1	.....	2	.....	2
Lucknow	E24D1	.....	.....	.....	1
Ripley	E24D2	.....	2	.....	2
Walkerton	E26D1	1.6	4	1.6	5
Wasdells Division					
Sparrow Lake	W1D1	16.0	114	16.0	125
Georgina	W2D2	9.5	41	9.5	73
Cannington No. 1	W3D1	3.4	18	3.8	20
Cannington No. 2	W3D2	4.1	19	4.1	19
Uxbridge	W7D1	1.0	4	1.0	5
Port Perry	W7D2	.....	22	1.8	27
Mariposa	W9D1	19.8	129	20.2	134

DETAILS OF CONSTRUCTION IN RURAL POWER DISTRICTS—Concluded

Rural power district	Property number	At October 31, 1926		At October 31, 1927	
		Miles of primary line constructed	Number of consumers receiving service	Miles of primary line constructed	Number of consumers receiving service
GEORGIAN BAY SYSTEM—Continued					
Severn Division					
Barrie	S4D1	5.5	57	6.0	72
Nottawasaga	S5D1	7.8	77	7.8	82
Elmvale	S7D1	.....	20	.....	21
Stayner	S10D1	12.4	246	12.4	300
Beeton	S33D1	0.3	1	0.3	1
ST. LAWRENCE SYSTEM					
Prescott	L2D1	14.4	70	14.4	72
Brockville	L3D1	6.8	37	6.8	39
Chesterville	L5D1	8.8	37	10.2	78
Williamsburg	L7D1	0.3	1	0.6	1
Martintown	L13D1	10.8	75	10.8	78
Apple Hill	L14D1	.....	1	10.5	68
OTTAWA SYSTEM					
Nepean	T1D1	34.9	196	69.2	363
CENTRAL ONTARIO AND TRENT SYSTEM					
Trenton	C3D1	0.6	1	1.5	26
Colborne	C7D1	9.8	78	9.8	80
Campbellford	C11D1	11.0	31	11.0	31
Cobourg	C13D1	.....	.....	5.0	33
Port Hope	C16D1	.....	.....	6.8	18
Peterborough	C20D1	.....	.....	10.2	610
Newcastle	C22D1	.....	.....	1.2	3
Bowmanville	C23D1	0.5	3	0.5	3
Oshawa	C24D1	31.6	419	40.3	493
Pickering	C24D2	6.2	92	6.4	99
Belleville	C38D1	.....	.....	9.0	267
Napanee	C43D1	.....	.....	1.0	1
Kingston	C44D1	15.2	75	15.2	79
Wellington	C45D1	0.1	1	0.5	4
NIPISSING SYSTEM					
North Bay	Z4D1	.....	.....	1.9	110

DISTRIBUTION FEEDER CONSTRUCTION

During the year 1927, the following work was carried on in connection with Distribution Feeder Lines.

N 367x7—Markham Junction to Markham

The Town of Markham is now fed from Mount Joy Distributing Station. 2.5 miles of this line was transferred to rural capital and the remainder dismantled.

N 439x8—Dorchester Distributing Station to Thamesford

This line was changed to 13,200 volts.

N 1138x41—Aylmer Distributing Station to Malahide Distributing Station

3 phase, 4,000 volt, 1.2 miles. This was new construction and was placed in service December 18, 1926.

N 1253x22—St. Williams Distributing Station to Port Rowan

3 phase, 4,000 volt, 4.50 miles. This was new construction and was placed in service November 26, 1926.

N 1434x91—Blenheim Distributing Station to Erieau

This line was single phase. One phase wire was added and placed in service February 4, 1927.

N 1547x16—Essex Distributing Station to Cottam

2 phases 4,000 volt, 3.00 miles. This line was transferred from rural capital November 1, 1926, owing to the incorporation of the village of Cottam.

N 1631x6—New Toronto Distributing Station to Mimico Asylum

3 phase, 2,300 volt, 0.67 miles.

N 1631x7—New Toronto Distributing Station to Provincial Brick Yards

3 phase, 2,300 volt, 1.40 miles. The original Mimico Asylum and Provincial Brick Yard feeders were partially rerouted and rehabilitated. The portion originally belonging to the Provincial Government was purchased. Placed in service March 8, 1927.

N 1871x11—Arkona Junction to Arkona

3 phase, 4,000 volt, 4.50 miles. This line was constructed to serve the village of Arkona and was placed in service December 1, 1926.

M 462x2—Muskoka Beach Junction to Muskoka Beach

1 phase, 2,300 volt, 2.1 miles. This line was constructed to serve the Muskoka Lodge hotel and was placed in service August 3, 1927.

METERING STATIONS CONSTRUCTED

Stations	Property number	Date work was completed	Measuring power for
Port Rowan metering station	N1252	Nov. 27, 1926	Municipality of Port Rowan
St. Williams metering station	N1253	Dec. 19, 1926	Walsingham R.P.D. and Port Rowan
Ancaster Twp. metering station	N244	Dec. 29, 1926	Ancaster
Stouffville metering station	N351	Feb. 24, 1927	Municipality of Stouffville
North York Twp. metering station	N353	Sept. 28, 1927	North York Twp.
Scarboro R.P.D. metering station	N3D32	Aug. 11, 1927	Scarboro R.P.D.
Lambeth metering station	N433	Nov. 7, 1926	Municipality of Lambeth
Malahide distributing station	N1141	Dec. 22, 1926	Aylmer R.P.D.
Brant R.P.D. metering station	N12D31	Mar. 19, 1927	Brant R.P.D.
Milton R.P.D. metering station	N13D33	Oct. 14, 1927	Milton R.P.D.
Milton Pressed Brick metering station (*c*)	N1335	Dec. 15, 1926	Milton Pressed Brick Company
Wardsville metering station (*a*)	N1451	Jan. 14, 1927	Municipality of Wardsville
Arkona metering station	N1841	Dec. 15, 1926	Municipality of Arkona
Thedford metering station	N1854	Dec. 9, 1926	Municipality of Thedford
Sarnia R.P.D. metering station (*b*)	N18D34	Mar. 12, 1927	Sarnia R.P.D.

(*a*) Station moved. (*b*) Station dismantled. (*c*) Station enlarged.

METERING STATIONS CONSTRUCTED—Continued

Stations	Property number	Date work was completed	Measuring power for
GEORGIAN BAY SYSTEM			
Severn Division			
Stayner R.P.D. metering station..	S10D31	May 14, 1927	Stayner R.P.D.
Eugenia Division			
Orangeville R.P.D. metering station	E12D31	Aug. 24, 1927	Orangeville R.P.D.
ST. LAWRENCE SYSTEM			
Maxville metering station.....	L1433	Dec. 2, 1926	Municipality of Maxville
CENTRAL ONTARIO AND TRENT SYSTEM			
Port Hope R.P.D. metering station	C16D31	Sept. 29, 1927	Port Hope R.P.D.
Pickering R.P.D. metering station	C24D32	Aug. 11, 1927	Pickering R.P.D.

CONSTRUCTION OF DISTRIBUTION SYSTEMS FOR MUNICIPALITIES AND OUTSIDE PARTIES

Work done for	Date work was commenced	Date work was made alive	Date work was completed
NIAGARA SYSTEM			
Municipality of Appin.....(a)	Nov. 3, 1926	Nov. 15, 1926	Nov. 15, 1926
Municipality of Arkona.....	Oct. 7, 1926	Dec. 14, 1926	Dec. 14, 1926
Municipality of Brownsville.....(a)	Dec. 10, 1926	Dec. 25, 1926	Dec. 25, 1926
Municipality of Beaver Dams Center.....(a)	Nov. 23, 1926	Jan. 1, 1927	Jan. 21, 1927
Municipality of Cottam.....	Nov. 20, 1926	Jan. 28, 1927	Feb. 8, 1927
Municipality of Clairville.....(a)	Jan. 7, 1927	Mar. 2, 1927	Mar. 2, 1927
Municipality of Claremont.....(a)	Oct. 13, 1927	Oct. 25, 1927	Oct. 25, 1927
Municipality of Fisherville.....(a)	Oct. 26, 1926	Jan. 5, 1927	Jan. 5, 1927
Municipality of Fingal.....(b)	Feb. 5, 1927	Feb. 7, 1927	Feb. 7, 1927
Municipality of Freelton.....(a)	Nov. 11, 1926	Dec. 1, 1926	Dec. 29, 1926
Municipality of Grand Bend.....(a)	Nov. 1, 1926	Nov. 29, 1926	Nov. 29, 1926
Municipality of Hickson.....(a)	Mar. 14, 1927	Mar. 17, 1927	Mar. 17, 1927
Municipality of Ilderton.....(a)	Dec. 1, 1926	Dec. 23, 1926	Dec. 23, 1926
Municipality of Port Burwell.....	July 16, 1927	Aug. 20, 1927	Aug. 20, 1927
Municipality of Port Rowan.....	Sept. 2, 1926	Nov. 26, 1926	Nov. 30, 1926
Municipality of Palgrave.....(a)	July 6, 1927	Sept. 8, 1927	Sept. 8, 1927
Municipality of Roseland.....(a)	Feb. 5, 1927	Mar. 5, 1927	Mar. 5, 1927
Municipality of St. Williams.....(a)	Sept. 14, 1927	Sept. 28, 1927	Sept. 28, 1927
Municipality of Swansea.....(c)	Feb. 21, 1927	.....	April 30, 1927
Municipality of Vineland.....(a)	Nov. 23, 1926	Dec. 18, 1926	Dec. 29, 1926
Municipality of Wainfleet township.....(a)	Dec. 8, 1926	Dec. 13, 1926	Dec. 13, 1926

CONSTRUCTION OR DISTRIBUTION SYSTEMS FOR MUNICIPALITIES AND OUTSIDE PARTIES—Continued

Work done for	Date work was commenced	Date work was made alive	Date work was completed
ST. LAWRENCE SYSTEM			
Municipality of North Gower.....(a)	.....	Aug. 4, 1927	Aug. 4, 1927
Municipality of Osgoode.....(a)	.....	Aug. 4, 1927	Aug. 4, 1927
CENTRAL ONTARIO AND TRENT SYSTEM			
Municipality of Ashburn.....(a)	.....	Aug. 25, 1927	Aug. 25, 1927
Municipality of Myrtle.....(a)	.....	Aug. 25, 1927	Aug. 25, 1927

(*a*) Street lights only. (*b*) Addition of street lights. (*c*) Inventory.

INDEX

A

Accounts, Explanatory Statement Respecting....108
Acton—Load in Horsepower.... 17
Municipal Work.... 50
Cost of Power....126
Credit or Charge Account....150
Sinking Fund....163
*Municipal Accounts:
A. Balance Sheet....234
B. Detailed Operating Report....274
*Statements:
C. Street Light Installation....314
D. Consumers, Consumption, Bills, etc.334
E. Cost of Power and Rates for Service.344
Acton Rural Power District—Rural Distribution System....399
Acts....1, 359
Agincourt—Load in Horsepower.... 17
Cost of Power....126
Credit or Charge Account....150
Sinking Fund....163
Municipal Accounts....A, 234; B, 274
Statements....C, 314; D, 334; E, 344
Ailsa Craig—Load in Horsepower.... 17
Cost of Power....126
Credit or Charge Account....150
Sinking Fund....163
Municipal Accounts....A, 234; B, 274
Statements....C, 314; D, 334; E, 344
Alexander Power Development—Hydraulic Construction.... 70
Alexandria—Load in Horsepower.... 30
Cost of Power....184
Credit or Charge Account....188
Sinking Fund....190
Municipal Accounts....A, 268; B, 308
Statements....C, 314; D, 330; E, 344
Algoma District Power Surveys....221
Alliston—Load in Horsepower.... 27
Cost of Power....170
Credit or Charge Account....174
Sinking Fund....180
Municipal Accounts....A, 260; B, 300
Statements....C, 314; D, 334; E, 344
Alvinston—Load in Horsepower.... 17
Cost of Power....126
Credit or Charge Account....150
Sinking Fund....163
Municipal Accounts....A, 234; B, 274
Statements....C, 314; D, 334; E, 344
Amherstburg—Load in Horsepower.... 17
Cost of Power....126
Credit or Charge Account....150
Sinking Fund....163
Municipal Accounts....A, 234; B, 274
Statements....C, 314; D, 330; D, 344
Amherstburg Rural Power District—Load in Horsepower.... 21
Miles of Line, Consumers and Rates... 63
Cost of Power....134
Operating Report....144
Credit or Charge Account....156
Sinking Fund....165
Rural Distribution System....400
Ancaster Township—Load in Horsepower. 17
Cost of Power....126
Credit or Charge Account....150
Sinking Fund....163
Rural Lines....167
Municipal Accounts....A, 235; B, 275
Statements....C, 314; D, 334; E, 344
Metering Stations Constructed....402
Appin—Municipal Distribution Systems Constructed....403
Apple Hill—Load in Horsepower.... 30
Cost of Power....184
Credit or Charge Account....188
Sinking Fund....190
Municipal Accounts....A, 268; B, 308
Statements....C, 314; D, 334; E, 344
Apple Hill Rural Power District—Load in Horsepower.... 30
Miles of Line, Consumers and Rates.. 65
Cost of Power....184
Operating Report....186
Credit or Charge Account....188
Sinking Fund....190
Rural Distribution System....401
Appropriations, Advances and Capital Expenditures—
Niagara System....218
Georgian Bay System....219
St. Lawrence System....219
Ottawa System....219
Rideau System....220
Thunder Bay System....220
Central Ontario and Nipissing System.220
Miscellaneous....221
Hydro-Electric Railways....221
Algoma District Power Surveys....221
Approvals Laboratory.... 93
Arkona—Load in Horsepower.... 20
Municipal Work.... 50
Cost of Power....126
Credit or Charge Account....150
Sinking Fund....163
Municipal Accounts....A, 235; B, 275
Statements....C, 314; D, 334; E, 344
Metering Stations Constructed....402
Municipal Distribution Systems Constructed....403
Arthur—Load in Horsepower.... 27
Cost of Power....170
Credit or Charge Account....174

*The Statements "A", "B", "C", "D", and "E", appertaining to the local municipal electric utilities—and given in Section X of the Report—are detailed individually for Acton, but in the case of other municipalities are grouped under the sub-heading of "Municipal Accounts" with reference to Statements "A" and "B", and under the sub-heading "Statements" with reference to Statements "C", "D", and "E".

Sinking Fund....180
Municipal Accounts....A, 260; B, 300
Statements....C, 314; D, 334; E, 344
Ashburn—Municipal Distribution Systems Constructed....404
Auburn, Dam No. 18—Power Generated. 8
Aurora—Load in Horsepower.... 17
Aylmer—Load in Horsepower.... 17
Cost of Power....126
Credit or Charge Account....150
Sinking Fund....163
Municipal Accounts....A, 235; B, 275
Statements....C, 314; D, 330; E, 344
Aylmer Rural Power District—Load in Horsepower.... 21
Miles of Line, Consumers and Rates... 63
Cost of Power....134
Operating Report....144
Credit or Charge Account....156
Sinking Fund....165
Rural Distribution System....399
Ayr—Load in Horsepower.... 17
Cost of Power....126
Credit or Charge Account....150
Sinking Fund....163
Municipal Accounts....A, 235; B, 275
Statements....C, 314; D, 334; E, 344
Ayr Rural Power District—Load in Horsepower.... 21
Miles of Line, Consumers and Rates... 63
Cost of Power....134
Operating Report....144
Credit or Charge Account....156
Sinking Fund....165
Rural Distribution System....400

B

Baden—Load in Horsepower.... 17
Cost of Power....126
Credit or Charge Account....150
Sinking Fund....163
Municipal Accounts....A, 235; B, 275
Statements....C, 314; D, 334; E, 344
Baden Rural Power District—Load in Horsepower.... 21
Miles of Line, Consumers and Rates... 62
Cost of Power....134
Operating Report....144
Credit or Charge Account....156
Sinking Fund....165
Rural Distribution System....399
Barrie—Load in Horsepower.... 27
Cost of Power....170
Credit or Charge Account....174
Sinking Fund....180
Municipal Accounts....A, 260; B, 300
Statements....C, 314; D, 330; E, 344
Barrie Rural Power District—Load in Horsepower.... 28
Miles of Line, Consumers and Rates... 64
Cost of Power....172
Operating Report....174
Credit or Charge Account....178
Sinking Fund....180
Rural Distribution System....401
Barton Rural Power District—Load in Horsepower.... 21
Miles of Line, Consumers and Rates... 62
Cost of Power....134
Operating Report....144
Credit or Charge Account....156
Sinking Fund....165
Rural Distribution System....399
Barton Township—Load in Horsepower.. 17
Cost of Power....126
Credit or Charge Account....150
Sinking Fund....163
Municipal Accounts....A, 235; B, 275
Statements....C, 314; D, 334; E, 344
Beachville—Load in Horsepower.... 17
Cost of Power....126
Credit or Charge Account....150
Sinking Fund....163
Municipal Accounts....A, 235; B, 275
Statements....C, 314; D, 334; E, 344
Beamsville Rural Power District—Load in Horsepower.... 21
Miles of Line, Consumers and Rates... 62
Cost of Power....134
Operating Report....144
Credit or Charge Account....156
Sinking Fund....165
Rural Distribution System....399
Beaver Dams Center—Municipal Distribution Systems Constructed....403
Beaverton—Load in Horsepower.... 28
Cost of Power....170
Credit or Charge Account....174
Sinking Fund....180
Municipal Accounts....A, 260; B, 300
Statements....C, 314; D, 334; E, 344
Beeton—Load in Horsepower.... 27
Cost of Power....170
Credit or Charge Account....174
Sinking Fund....180
Municipal Accounts....A, 260; B, 300
Statements....C, 314; D, 334; E, 344
Beeton Rural Power District—Miles of Line, Consumers and Rates.... 64
Rural Distribution System....401
Belle River—Load in Horsepower.... 17
Municipal Work.... 50
Cost of Power....126
Credit or Charge Account....150
Sinking Fund....163
Municipal Accounts....A, 235; B, 275
Statements....C, 314; D, 334; E, 344
Belle River Rural Power District—Load in Horsepower.... 21
Miles of Line, Consumers and Rates... 63
Cost of Power....134
Operating Report....144
Credit or Charge Account....156
Sinking Fund....165
Rural Distribution System....400
Belleville—Load in Horsepower.... 44
Municipal Work.... 55
Belleville Rural Power District—Load in Horsepower.... 45
Miles of Line, Consumers and Rates... 65
Cost of Power....212
Operating Report....214
Credit or Charge Account....216
Rural Distribution System....401
Big Chute—Power Generated.... 8
Bingham Chute—Power Generated.... 8
Blenheim—Load in Horsepower.... 17
Cost of Power....126
Credit or Charge Account....150
Sinking Fund....163
Municipal Accounts....A, 236; B, 276
Statements....C, 314; D, 334; E, 344

Blenheim Rural Power District—Load in Horsepower.... 21
Miles of Line, Consumers and Rates... 63
Cost of Power....134
Operating Report....144
Credit or Charge Account....156
Sinking Fund....165
Rural Distribution System....400
Bloomfield—Load in Horsepower.... 44
Cost of Power....212
Credit or Charge Account....216
Municipal Accounts....A, 271; B, 311
Statements....C, 315; D, 334; E, 344
Blyth—Load in Horsepower.... 17
Cost of Power....126
Credit or Charge Account....150
Sinking Fund....163
Municipal Accounts....A, 236; B, 276
Statements....C, 315; D, 334; E, 344
Bolton—Load in Horsepower.... 17
Cost of Power....126
Credit or Charge Account....150
Sinking Fund....163
Municipal Accounts....A, 236; B, 276
Statements....C, 315; D, 334; E, 344
Bolton Rural Power District—Load in Horsepower.... 21
Miles of Line, Consumers and Rates... 64
Cost of Power....134
Operating Report....144
Credit or Charge Account....156
Sinking Fund....165
Rural Distribution System....400
Bond Lake Rural Power District—Load in Horsepower.... 21
Miles of Line, Consumers and Rates... 62
Cost of Power....134
Operating Report....144
Credit or Charge Account....156
Sinking Fund....165
Rural Distribution System....399
Bothwell—Load in Horsepower.... 17
Municipal Work.... 50
Cost of Power....126
Credit or Charge Account....150
Sinking Fund....163
Rural Lines....167
Municipal Accounts....A, 236; B, 276
Statements....C, 315; D, 334; E, 344
Bothwell Rural Power District—Load in Horsepower.... 21
Miles of Line, Consumers and Rates... 63
Cost of Power....134
Operating Report....144
Credit or Charge Account....158
Sinking Fund....165
Rural Distribution System....400
Bowmanville—Load in Horsepower.... 44
Bowmanville Rural Power District—Load in Horsepower.... 45
Miles of Line, Consumers and Rates... 65
Cost of Power....212
Operating Report....214
Credit or Charge Account....216
Rural Distribution System....401
Bradford—Load in Horsepower.... 27
Municipal Work.... 52
Cost of Power....170
Credit or Charge Account....176
Sinking Fund....180
Municipal Accounts....A, 261; B, 301
Statements....C, 315; D, 334; E, 344
Brampton—Load in Horsepower.... 17
Cost of Power....126
Credit or Charge Account....150
Sinking Fund....163
Rural Lines....167
Municipal Accounts....A, 236; B, 276
Statements....C, 315; D, 330; E, 344
Brampton Rural Power District—Load in Horsepower.... 21
Miles of Line, Consumers and Rates... 63
Cost of Power....134
Operating Report....144
Credit or Charge Account....158
Sinking Fund....165
Rural Distribution System....400
Brant District—Transformer and Distributing Stations.... 78
Brantford—Load in Horsepower.... 17
Cost of Power....126
Credit or Charge Account....150
Sinking Fund....163
Municipal Accounts....A, 237; B, 277
Statements....C, 315; D, 330; E, 344
Brantford Township—Load in Horsepower.... 17
Cost of Power....126
Credit or Charge Account....150
Sinking Fund....163
Municipal Accounts....A, 237; B, 277
Statements....C, 315; D, 334; E, 344
Brant Rural Power District—Load in Horsepower.... 21
Miles of Line, Consumers and Rates... 63
Cost of Power....134
Operating Report....144
Credit or Charge Account....158
Sinking Fund....165
Rural Distribution System....399
Metering Stations Constructed....402
Brechin—Load in Horsepower.... 28
Cost of Power....170
Credit or Charge Account....176
Sinking Fund....180
Rural Lines....181
Municipal Accounts....A, 261; B, 301
Statements....C, 315; D, 334; E, 344
Bridgeport—Cost of Power and Rates for Service....344
Brigden—Load in Horsepower.... 17
Cost of Power....126
Credit or Charge Account....150
Sinking Fund....163
Municipal Accounts....A, 237; B, 277
Statements....C, 315; D, 334; E, 344
Brigden Rural Power District—Load in Horsepower.... 22
Miles of Line, Consumers and Rates... 63
Cost of Power....136
Operating Report....144
Credit or Charge Account....158
Sinking Fund....165
Rural Distribution System....400
Brighton—Load in Horsepower.... 44
Brockville—Load in Horsepower.... 30
Cost of Power....184
Credit or Charge Account....188
Sinking Fund....190
Municipal Accounts....A, 268; B, 308
Statements....C, 315; D, 330; E, 344

Brockville Rural Power District—Load in Horsepower..... 30
Miles of Line, Consumers and Rates... 65
Cost of Power.....184
Operating Report.....186
Credit or Charge Account.....188
Sinking Fund.....190
Rural Distribution System.....401
Brownsville—Municipal Distribution Systems Constructed.....403
Brussels—Load in Horsepower..... 17
Cost of Power.....126
Credit or Charge Account.....150
Sinking Fund.....163
Municipal Accounts.....A, 237; B, 277
Statements.....C, 315; D, 334; E, 344
Burford—Load in Horsepower..... 17
Cost of Power.....126
Credit or Charge Account.....150
Sinking Fund.....163
Municipal Accounts.....A, 237; B, 277
Statements.....C, 315; D, 334; E, 344
Burford Rural Power District—Load in Horsepower..... 22
Miles of Line, Consumers and Rates... 63
Cost of Power.....136
Operating Report.....144
Credit or Charge Account.....158
Sinking Fund.....165
Rural Distribution System.....399
Burgessville—Load in Horsepower..... 17
Cost of Power.....126
Credit or Charge Account.....150
Sinking Fund.....163
Municipal Accounts.....A, 237; B, 277
Statements.....C, 315; D, 334; E, 344

C

Caledonia—Load in Horsepower..... 18
Cost of Power.....126
Credit or Charge Account.....150
Sinking Fund.....163
Municipal Accounts.....A, 237; B, 277
Statements.....C, 315; D, 334; E, 344
Caledonia Rural Power District—Load in Horsepower..... 21
Miles of Line, Consumers and Rates... 62
Cost of Power.....136
Operating Report.....144
Credit or Charge Account.....158
Sinking Fund.....165
Rural Distribution System.....399
Callander—Load in Horsepower..... 48
Cameron Falls Development — Power Generated..... 8
Hydraulic Construction..... 70
Campbellford Rural Power District—Load in Horsepower..... 45
Miles of Line, Consumers and Rates... 65
Cost of Power.....212
Operating Report.....214
Credit or Charge Account.....216
Rural Distribution System.....401
Campbellford Water & Light Commission—Power Purchased..... 8
Campbellville—Load in Horsepower..... 18
Cost of Power.....126
Credit or Charge Account.....150
Sinking Fund.....163
Municipal Accounts.....A, 237; B, 277
Statements.....C, 315; D, 334; E, 344
Camp Borden—Load in Horsepower..... 27
Canadian General Electric Company—Power Purchased..... 8
Canadian Niagara Power Company—Power Purchased..... 8
Cannington—Load in Horsepower..... 28
Cost of Power.....170
Credit or Charge Account.....176
Sinking Fund.....180
Municipal Accounts.....A, 261; B, 301
Statements.....C, 315; D, 334; E, 344
Cannington Rural Power District No. 1—Load in Horsepower..... 28
Miles of Line, Consumers and Rates... 64
Cost of Power.....172
Operating Report.....174
Credit or Charge Account.....178
Sinking Fund.....180
Rural Distribution System.....400
Cannington Rural Power District No. 2—Load in Horsepower..... 28
Miles of Line, Consumers and Rates... 64
Cost of Power.....172
Operating Report.....174
Credit or Charge Account.....178
Sinking Fund.....180
Rural Distribution System.....400
Carleton Place—Load in Horsepower.... 33
Cost of Power.....192
Credit or Charge Account.....192
Sinking Fund.....195
Municipal Accounts.....A, 270; B, 310
Statements.....C, 315; D, 330; E, 344
Carleton Place Development—Power Generated..... 8
Carlsruhe—Load in Horsepower..... 27
Cayuga—Load in Horsepower..... 18
Cost of Power.....126
Credit or Charge Account.....150
Sinking Fund.....163
Municipal Accounts.....A, 238; B, 278
Statements.....C, 315; D, 334; E, 346
Cedar Rapids Power Company—Power Purchased..... 8
Central Ontario and Trent System:
Operation of..... 37
Diagram of Peak Loads..... 38
Diagram of Stations..... 39
Loads of Municipalities..... 44
New Rural Power Districts..... 45
Rural Power District Loads..... 45
Municipal Work..... 54
Rural Line Extensions.....60, 61
Miles of Line, Consumers and Rates... 65
Hydraulic Construction..... 72
Hydraulic Investigations and Tests.... 74
Electrical Engineering and Construction 81
Transmission Lines..... 86
Financial Statements.....207
Assets and Liabilities.....208
Operating Account.....210
Cost of Power Table.....212
Operating Account—Rural.....214
Renewals Reserve Account.....214
Contingencies Reserve Account.....215
Credit or Charge Account.....216
Capital Expenditures.....220
Balance Sheets of Local Municipal Electric Utilities.....271
Detailed Operating Reports of Local Municipal Electric Utilities.....311

Summary of Construction in Rural Power Districts....398
Rural Distribution Systems....401
Metering Stations Constructed....403
Municipal Distribution Systems Constructed....404
Chatham—Load in Horsepower.... 18
Cost of Power....126
Credit or Charge Account....150
Sinking Fund....163
Municipal Accounts....A, 238; B, 278
Statements....C, 315; D, 330; E, 346
Chatham Rural Power District—Load in Horsepower.... 21
Miles of Line, Consumers and Rates... 63
Cost of Power....136
Operating Report....144
Credit or Charge Account....158
Sinking Fund....165
Rural Distribution System....400
Chatsworth—Load in Horsepower.... 27
Cost of Power....170
Credit or Charge Account....176
Sinking Fund....180
Municipal Accounts....A, 261; B, 301
Statements....C, 316; D, 334; E, 346
Chemical Laboratory.... 92
Chesley—Load in Horsepower.... 27
Cost of Power....170
Credit or Charge Account....176
Sinking Fund....180
Municipal Accounts....A, 261; B, 301
Statements....C, 316; D, 334; E, 346
Chesterville—Load in Horsepower.... 30
Cost of Power....184
Credit or Charge Account....188
Sinking Fund....190
Municipal Accounts....A, 268; B, 308
Statements....C, 316; D, 334; E, 346
Chesterville Rural Power District—Load in Horsepower.... 30
Miles of Line, Consumers and Rates... 65
Cost of Power....184
Operating Report....186
Credit or Charge Account....188
Sinking Fund....190
Rural Distribution System....401
Chippawa—Load in Horsepower.... 18
Municipal Work.... 50
Cost of Power....126
Credit or Charge Account....150
Sinking Fund....163
Municipal Accounts....A, 238; B, 278
Statements....C, 316; D, 336; E, 346
Chippawa Rural Power District—Load in Horsepower.... 21
Miles of Line, Consumers and Rates... 62
Cost of Power....136
Operating Report....144
Credit or Charge Account....158
Sinking Fund....165
Rural Distribution System....399
Clairville—Municipal Distribution Systems Constructed....403
Claremont—Municipal Distribution Systems Constructed....403
Classification of Services—Rural Power Districts.... 66
Clifford—Load in Horsepower.... 18
Cost of Power....126
Credit or Charge Account....150
Sinking Fund....163
Municipal Accounts....A, 238; B, 278
Statements....C, 316; D, 336; E, 346
Clinton—Load in Horsepower.... 18
Cost of Power....126
Credit or Charge Account....150
Sinking Fund....163
Municipal Accounts....A, 238; B, 278
Statements....C, 316; D, 336; E, 346
Cobourg—Load in Horsepower.... 44
Municipal Work.... 55
Cobourg Rural Power District—Load in Horsepower.... 45
Miles of Line, Consumers and Rates... 65
Cost of Power....212
Operating Report....214
Credit or Charge Account....216
Rural Distribution System....401
Colborne—Load in Horsepower.... 44
Colborne Rural Power District—Load in Horsepower.... 45
Miles of Line, Consumers and Rates... 65
Cost of Power....212
Operating Report....214
Credit or Charge Account....216
Rural Distribution System....401
Coldwater—Load in Horsepower.... 27
Cost of Power....170
Credit or Charge Account....176
Sinking Fund....180
Municipal Accounts....A, 261; B, 301
Statements....C, 316; D, 336; E, 346
Collingwood—Load in Horsepower.... 27
Cost of Power....170
Credit or Charge Account....176
Sinking Fund....180
Municipal Accounts....A, 261; B, 301
Statements....C, 316; D, 330; E, 346
Comber—Load in Horsepower.... 18
Cost of Power....126
Credit or Charge Account....150
Sinking Fund....163
Municipal Accounts....A, 239; B, 279
Statements....C, 316; D, 336; E, 346
Cookstown—Load in Horsepower.... 27
Cost of Power....170
Credit or Charge Account....176
Sinking Fund....180
Municipal Accounts....A, 261; B, 301
Statements....C, 316; D, 336; E, 346
Cottam—Load in Horsepower.... 20
Cost of Power....126
Credit or Charge Account....150
Sinking Fund....163
Municipal Accounts....A, 239; B, 279
Statements....C, 316; D, 336; E, 346
Municipal Distribution Systems Constructed....403
Courtright—Load in Horsepower.... 18
Cost of Power....126
Credit or Charge Account....150
Sinking Fund....163
Municipal Accounts....A, 239; B, 279
Statements....C, 316; D, 336; E, 346
Creemore—Load in Horsepower.... 27
Cost of Power....170
Credit or Charge Account....176
Sinking Fund....180
Municipal Accounts....A, 262; B, 302
Statements....C, 316; D, 336; E, 346

D

Dashwood—Load in Horsepower..... 18
Cost of Power.....126
Credit or Charge Account.....150
Sinking Fund.....163
Municipal Accounts.....A, 239; B, 279
Statements.....C, 316; D, 336; E, 346
Delaware—Load in Horsepower..... 18
Cost of Power.....126
Credit or Charge Account.....150
Sinking Fund.....163
Municipal Accounts.....A, 239; B, 279
Statements.....C, 316; D, 336; E, 346
Delaware Rural Power District—Load in Horsepower..... 21
Miles of Line, Consumers and Rates... 62
Cost of Power.....136
Operating Report.....144
Credit or Charge Account.....158
Sinking Fund.....165
Rural Distribution System.....399
Deseronto—Load in Horsepower..... 44
Distributing Stations—Changes at..... 16
New..... 17
Distribution Feeders Constructed.....402
Distribution Lines and Systems.....398
Distribution Systems.....82, 86
Dorchester—Load in Horsepower..... 18
Cost of Power.....126
Credit or Charge Account.....150
Sinking Fund.....163
Municipal Accounts.....A, 239; B, 279
Statements.....C, 316; D, 336; E, 346
Dorchester Rural Power District—Load in Horsepower..... 21
Miles of Line, Consumers and Rates... 62
Cost of Power.....136
Operating Report.....144
Credit or Charge Account.....158
Sinking Fund.....165
Rural Distribution System.....399
Drayton—Load in Horsepower..... 18
Cost of Power.....126
Credit or Charge Account.....150
Sinking Fund.....163
Municipal Accounts.....A, 239; B, 279
Statements.....C, 316; D, 336; E, 346
Dresden—Load in Horsepower..... 18
Cost of Power.....126
Credit or Charge Account.....150
Sinking Fund.....163
Municipal Accounts.....A, 239; B, 279
Statements.....C, 316; D, 336; E, 346
Drumbo—Load in Horsepower..... 18
Cost of Power.....126
Credit or Charge Account.....150
Sinking Fund.....163
Municipal Accounts.....A, 240; B, 280
Statements.....C, 316; D, 336; E, 346
Drumbo Rural Power District—Load in Horsepower..... 21
Miles of Line, Consumers and Rates... 63
Cost of Power.....136
Operating Report.....144
Credit or Charge Account.....158
Sinking Fund.....165
Rural Distribution System.....400
Dublin—Load in Horsepower..... 18
Cost of Power.....128
Credit or Charge Account.....150
Sinking Fund.....163
Municipal Accounts.....A, 240; B, 280
Statements.....C, 316; D, 336; E, 346
Dundalk—Load in Horsepower..... 27
Cost of Power.....170
Credit or Charge Account.....176
Sinking Fund.....180
Municipal Accounts.....A, 262; B, 302
Statements.....C, 316; D, 336; E, 346
Dundas—Load in Horsepower..... 18
Cost of Power.....128
Credit or Charge Account.....150
Sinking Fund.....163
Municipal Accounts.....A, 240; B, 280
Statements.....C, 316; D, 330; E, 346
Dundas Rural Power District—Load in Horsepower..... 21
Miles of Line, Consumers and Rates... 62
Cost of Power.....136
Operating Report.....144
Credit or Charge Account.....158
Sinking Fund.....165
Rural Distribution System.....399
Dunnville—Load in Horsepower..... 18
Cost of Power.....128
Credit or Charge Account.....150
Sinking Fund.....163
Municipal Accounts.....A, 240; B, 280
Statements.....C, 316; D, 330; E, 346
Durham—Load in Horsepower..... 27
Cost of Power.....170
Credit or Charge Account.....176
Sinking Fund.....180
Municipal Accounts.....A, 262; B, 302
Statements.....C, 316; D, 336; E, 346
Dutton—Load in Horsepower..... 18
Cost of Power.....128
Credit or Charge Account.....150
Sinking Fund.....163
Municipal Accounts.....A, 240; B, 280
Statements.....C, 316; D, 336; E, 346
Dutton Rural Power District—Load in Horsepower..... 21
Miles of Line, Consumers and Rates... 63
Cost of Power.....136
Operating Report.....144
Credit or Charge Account.....158
Sinking Fund.....165
Rural Distribution System.....399

E

East York, etc. See York East, etc.
Electrical Engineering and Construction.. 76
Electrical Inspection in Ontario..... 94
Address, re..... 96
Electric Railways.....100
Financial Statements.....204
Elmira—Load in Horsepower..... 18
Cost of Power.....128
Credit or Charge Account.....150
Sinking Fund.....163
Municipal Accounts.....A, 241; B, 281
Statements.....C, 316; D, 332; E, 346
Elmira Rural Power District—Load in Horsepower..... 21
Miles of Line, Consumers and Rates... 63
Cost of Power.....136
Operating Report.....144
Credit or Charge Account.....158
Sinking Fund.....165
Rural Distribution System.....399

Elmvale—Load in Horsepower..... 27
Cost of Power.....170
Credit or Charge Account.....176
Sinking Fund.....180
Municipal Accounts.....A, 262; B, 302
Statements.....C, 317; D, 336; E, 346
Elmvale Rural Power District—Load in Horsepower..... 28
Miles of Line, Consumers and Rates... 64
Cost of Power.....172
Operating Report.....174
Credit or Charge Account.....178
Sinking Fund.....180
Rural Distribution System.....401
Elmwood—Load in Horsepower..... 27
Cost of Power.....170
Credit or Charge Account.....176
Sinking Fund.....180
Municipal Accounts.....A, 262; B, 302
Statements.....C, 317; D, 336; E, 346
Elora—Load in Horsepower..... 18
Cost of Power.....128
Credit or Charge Account.....152
Sinking Fund.....163
Municipal Accounts.....A, 241; B, 281
Statements.....C, 317; D, 336; E, 346
Elora Rural Power District—Load in Horsepower..... 21
Miles of Line, Consumers and Rates... 62
Cost of Power.....136
Operating Report.....144
Credit or Charge Account.....158
Sinking Fund.....165
Rural Distribution System.....399
Embro—Load in Horsepower..... 18
Cost of Power.....128
Credit or Charge Account.....152
Sinking Fund.....163
Municipal Accounts.....A, 241; B, 281
Statements.....C, 317; D, 336; E, 346
Embro Rural Power District—Miles of Line, Consumers and Rates..... 63
Rural Distribution System.....399
Engineering Materials Laboratory..... 90
Erieau—Load in Horsepower..... 18
Municipal Work..... 50
Cost of Power.....128
Credit or Charge Account.....152
Sinking Fund.....163
Municipal Accounts.....A, 241; B, 281
Statements.....C, 317; D, 336; E, 346
Erie Beach—Load in Horsepower..... 18
Cost of Power.....128
Credit or Charge Account.....152
Sinking Fund.....163
Municipal Accounts.....A, 241; B, 281
Statements.....D, 336; E, 346
Essex—Load in Horsepower..... 18
Cost of Power.....128
Credit or Charge Account.....152
Sinking Fund.....163
Municipal Accounts.....A, 241; B, 281
Statements.....C, 317; D, 336; E, 346
Essex District—Transformer and Distributing Stations..... 79
Essex District Railways—Way and Structures.....100
Equipment.....102
Operation.....102
Operating Statistics.....103, 105
Financial Statements.....204
Essex Rural Power District—Load in Horsepower..... 21
Miles of Line, Consumers and Rates... 63
Cost of Power.....136
Operating Report.....144
Credit or Charge Account.....158
Sinking Fund.....165
Rural Distribution System.....400
Etobicoke Township — Load in Horsepower..... 18
Municipal Work..... 50
Cost of Power.....128
Credit or Charge Account.....152
Sinking Fund.....163
Municipal Accounts.....A, 241; B, 281
Statements.....C, 317; D, 336; E, 346
Eugenia Division. (See Georgian Bay System.)
Operation of..... 25
Transformer and Distributing Stations 80
Eugenia Falls Development—Power Generated..... 8
Hydraulic Construction..... 70
Exeter—Load in Horsepower..... 18
Cost of Power.....128
Credit or Charge Account.....152
Sinking Fund.....163
Municipal Accounts.....A, 241; B, 281
Statements.....C, 317; D, 336; E, 346
Exeter Rural Power District—Load in Horsepower..... 21
Miles of Line, Consumers and Rates... 62
Cost of Power.....136
Operating Report.....144
Credit or Charge Account.....158
Sinking Fund.....165
Rural Distribution System.....399

F

Fenelon Falls, Dam No. 30—Power Generated..... 8
Power Purchased..... 8
Fergus—Load in Horsepower..... 18
Municipal Work..... 50
Cost of Power.....128
Credit or Charge Account.....152
Sinking Fund.....163
Municipal Accounts.....A, 242; B, 282
Statements.....C, 317; D, 336; E, 346
Financial Statements.....108
Fingal—Municipal Distribution Systems Constructed.....403
Fisherville—Municipal Distribution Systems Constructed.....403
Flesherton—Load in Horsepower..... 27
Cost of Power.....170
Credit or Charge Account.....170
Sinking Fund.....180
Rural Lines.....181
Municipal Accounts.....A, 263; B, 303
Statements.....C, 317; D, 336; E, 346
Flesherton Rural Power District—Load in Horsepower..... 28
Miles of Line, Consumers and Rates... 64
Cost of Power.....172
Operating Report.....174
Credit or Charge Account.....178
Sinking Fund.....180
Rural Distribution System.....400

Fonthill—Load in Horsepower..... 18
Cost of Power.....128
Credit or Charge Account.....152
Sinking Fund.....163
Municipal Accounts.....A, 242; B, 282
Statements.....C, 317; D, 336; E, 346
Ford City—Load in Horsepower..... 18
Cost of Power.....128
Credit or Charge Account.....152
Sinking Fund.....163
Municipal Accounts.....A, 242; B, 282
Statements.....C, 317; D, 332; E, 348
Forest—Load in Horsepower..... 18
Cost of Power.....128
Credit or Charge Account.....152
Sinking Fund.....163
Municipal Accounts.....A, 242; B, 282
Statements.....C, 317; D, 336; E, 348
Forest Hill—Cost of Power and Rates for Service.....348
Forest Rural Power District—Load in Horsepower..... 22
Miles of Line, Consumers and Rates... 64
Cost of Power.....136
Operating Report.....146
Credit or Charge Account.....158
Sinking Fund.....165
Rural Distribution System.....400
Fort William—Load in Horsepower..... 36
Municipal Work..... 54
Cost of Power.....196
Credit or Charge Account.....196
Sinking Fund.....199
Municipal Accounts.....A, 271; B, 311
Statements.....C, 317; D, 330; E, 348
Frankford, Dam No. 5—Power Generated 8
Freelton—Municipal Distribution Systems Constructed.....403

G

Galt—Load in Horsepower..... 18
Municipal Work..... 50
Cost of Power.....128
Credit or Charge Account.....152
Sinking Fund.....163
Municipal Accounts.....A, 242; B, 282
Statements.....C, 317; D, 330; E, 348
Galt Rural Power District—Load in Horsepower..... 21
Miles of Line, Consumers and Rates... 62
Cost of Power.....136
Operating Report.....146
Credit or Charge Account.....158
Sinking Fund.....165
Rural Distribution System.....399
Gamebridge—Cost of Power and Rates for Service.....348
Gatineau River Power..... 2
Georgetown—Load in Horsepower..... 18
Cost of Power.....128
Credit or Charge Account.....152
Sinking Fund.....163
Municipal Accounts.....A, 243; B, 283
Statements.....C, 317; D, 336; E, 348
Georgetown Rural Power District—Load in Horsepower..... 21
Miles of Line, Consumers and Rates... 62
Cost of Power.....136
Operating Report.....146
Credit or Charge Account.....158
Sinking Fund.....165
Rural Distribution System.....399
Georgian Bay System:
Operation of..... 22
Diagram of Peak Loads..... 23
Loads of Municipalities..... 27
Rural Power District Loads..... 28
New Rural Power Districts..... 28
Municipal Work..... 51
Rural Line Extensions.....60, 61
Miles of Line, Consumers and Rates... 64
Hydraulic Construction..... 68
Hydraulic Investigations and Tests.... 72
Electrical Engineering and Construction 80
Transmission Lines..... 85
Operating Account.....168
Operating Account—Rural.....168
Cost of Power Table.....170
Rural Operating Report 174
Credit or Charge Table.....174
Renewals Reserve Account.....178
Contingencies Reserves Account.....179
Sinking Fund Table.....180
Sinking Fund Reserves.....181
Rural Lines.....181
Capital Expenditures.....219
Balance Sheets of Local Municipal Electric Utilities.....260
Detailed Operating Reports of Local Municipal Electric Utilities.....300
Summary of Construction in Rural Power Districts.....398
Rural Distribution Systems.....400
Metering Stations Constructed.....403
Municipal Distribution Systems Constructed.....403
Georgina Rural Power District—Load in Horsepower..... 28
Miles of Line, Consumers and Rates... 64
Cost of Power.....172
Operating Report.....174
Credit or Charge Account.....178
Sinking Fund.....180
Rural Distribution System.....400
Glencoe—Load in Horsepower..... 18
Cost of Power.....128
Credit or Charge Account.....152
Sinking Fund.....163
Municipal Accounts.....A, 243; B, 283
Statements.....C, 317; D, 336; E, 348
Glen Williams—Cost of Power and Rates for Service.....348
Goderich—Load in Horsepower..... 18
Cost of Power.....128
Credit or Charge Account.....152
Sinking Fund.....163
Municipal Accounts.....A, 243; B, 283
Statements.....C, 317; D, 332; E, 348
Goderich Rural Power District—Load in Horsepower..... 21
Miles of Line, Consumers and Rates... 63
Cost of Power.....136
Operating Report.....146
Credit or Charge Account.....158
Sinking Fund.....165
Rural Distribution System.....399
Grand Bend—Municipal Distribution Systems Constructed.....403
Grand Valley—Load in Horsepower..... 27
Cost of Power.....170
Credit or Charge Account.....176

Sinking Fund....180
Municipal Accounts....A, 263; B, 303
Statements....C, 317; D, 336; E, 348
Grantham Rural Power District—Load in Horsepower.... 21
Miles of Line, Consumers and Rates... 62
Cost of Power....136
Operating Report....146
Credit or Charge Account....158
Sinking Fund....165
Rural Distribution System....399
Granton—Load in Horsepower.... 18
Cost of Power....128
Credit or Charge Account....152
Sinking Fund....163
Municipal Accounts....A, 243; B, 283
Statements....C, 318; D, 336; E, 348
Gravenhurst—Load in Horsepower.... 28
Cost of Power....170
Credit or Charge Account....176
Sinking Fund....180
Municipal Accounts....A, 263; B, 303
Statements....C, 318; D, 336; E, 348
Guelph—Load in Horsepower.... 18
Cost of Power....128
Credit or Charge Account....152
Sinking Fund....163
Municipal Accounts....A, 243; B, 283
Statements....C, 318; D, 330; E, 348
Guelph District—Transformer and Distributing Stations.... 77
Guelph District Railways—Way and Structures....106
Equipment....106
Operation....106
Operating Statistics....106, 107
Financial Statements....205
Guelph Rural Power District—Load in Horsepower.... 21
Miles of Line, Consumers and Rates... 62
Cost of Power....136
Operating Report....146
Credit or Charge Account....158
Sinking Fund....165
Rural Distribution System....399

H

Hagersville—Load in Horsepower.... 18
Cost of Power....128
Credit or Charge Account....152
Sinking Fund....163
Municipal Accounts....A, 243; B, 283
Statements....C, 318; D, 336; E, 348
Hague's Reach, Dam No. 9—Power Generated.... 8
Haldimand Rural Power District—Load in Horsepower.... 21
Miles of Line, Consumers and Rates... 62
Cost of Power....138
Operating Report....146
Credit or Charge Account....158
Sinking Fund....165
Rural Distribution System....399
Hamilton—Load in Horsepower.... 18
Cost of Power....128
Credit or Charge Account....152
Sinking Fund....163
Municipal Accounts....A, 243; B, 283
Statements....C, 318; D, 330; E, 348
Hamilton and Dundas Districts—Transformer and Distributing Stations... 76
Hanna Chute Development—Power Generated.... 8
Hydraulic Construction.... 68
Hanover—Load in Horsepower.... 27
Cost of Power....170
Credit or Charge Account....176
Sinking Fund....180
Municipal Accounts....A, 263; B, 303
Statements....C, 318; D, 332; E, 348
Harriston—Load in Horsepower.... 18
Cost of Power....128
Credit or Charge Account....152
Sinking Fund....163
Municipal Accounts....A, 243; B, 283
Statements....C, 318; D, 336; E, 348
Harrow—Load in Horsepower.... 18
Cost of Power....128
Credit or Charge Account....152
Sinking Fund....163
Municipal Accounts....A, 244; B, 284
Statements....C, 318; D, 336; E, 348
Harrow Rural Power District—Load in Horsepower.... 21
Miles of Line, Consumers and Rates... 63
Cost of Power....138
Operating Report....146
Credit or Charge Account....158
Sinking Fund....165
Rural Distribution System....400
Havelock—Load in Horsepower.... 44
Cost of Power....212
Credit or Charge Account....216
Municipal Accounts....A, 272; B, 311
Statements....C, 318; D, 338; E, 348
Heely Falls, Dam No. 14—Power Generated.... 8
Hensall—Load in Horsepower.... 18
Cost of Power....128
Credit or Charge Account....152
Sinking Fund....163
Municipal Accounts....A, 244; B, 284
Statements....C, 318; D, 338; E, 348
Hespeler—Load in Horsepower.... 18
Municipal Work.... 50
Cost of Power....128
Credit or Charge Account....152
Sinking Fund....163
Municipal Accounts....A, 244; B, 284
Statements....C, 318; D, 332; E, 348
Hickson—Municipal Distribution Systems Constructed....403
High Falls—Power Generated.... 8
Highgate—Load in Horsepower.... 18
Cost of Power....128
Credit or Charge Account....152
Sinking Fund....163
Municipal Accounts....A, 244; B, 284
Statements....C, 318; D, 338; E, 348
High Tension and General Electrical Laboratory.... 88
High-Voltage Telephone Lines....392
High-Voltage Transmission Lines....386
Highways, Lighting on.... 3
Holstein—Load in Horsepower.... 27
Cost of Power....170
Credit or Charge Account....176
Sinking Fund....180
Municipal Accounts....A, 263; B, 303
Statements....C, 318; D, 338; E, 348
Hornings Mills—Load in Horsepower.... 27
Cost of Power and Rates for Service...348

Humberstone—Load in Horsepower..... 18
Cost of Power.....128
Credit or Charge Account.....152
Sinking Fund.....163
Municipal Accounts.....A, 244; B, 284
Statements.....C, 318; D, 338; E, 348
Huntsville—Load in Horsepower..... 28
Cost of Power.....170
Credit or Charge Account.....176
Sinking Fund.....180
Municipal Accounts.....A, 263; B, 303
Statements.....C, 318; D, 332; E, 348
Hydraulic Engineering and Construction. 67
Hydraulic Investigations and Tests..... 72
Hydro-Electric Generating Plants..... 8
Hydro-Electric Power Commission—
Assets and Liabilities.....114
Radial Railway Undertakings.....120
Account with Provincial Treasurer....202
Hydro-Electric Railway Act, 1927.....367

I

Ilderton—Municipal Distribution Systems Constructed.....403
Illumination Laboratory..... 89
Ingersoll—Load in Horsepower..... 18
Cost of Power.....128
Credit or Charge Account.....152
Sinking Fund.....163
Municipal Accounts.....A, 245; B, 285
Statements.....C, 318; D, 332; E, 348
Ingersoll Rural Power District—Load in
Horsepower..... 21
Miles of Line, Consumers and Rates... 63
Cost of Power.....138
Operating Report.....146
Credit or Charge Account.....158
Sinking Fund.....165
Rural Distribution System.....399
Inspection, Electrical..... 94

J

Jarvis—Load in Horsepower..... 18
Cost of Power.....128
Credit or Charge Account.....152
Sinking Fund.....163
Municipal Accounts.....A, 245; B, 285
Statements.....C, 318; D, 338; E, 348
Jordan Rural Power District—Load in
Horsepower..... 21
Miles of Line, Consumers and Rates... 62
Cost of Power.....138
Operating Report.....146
Credit or Charge Account.....158
Sinking Fund.....165
Rural Distribution System.....399

K

Kemptville—Load in Horsepower..... 33
Cost of Power.....192
Credit or Charge Account.....192
Sinking Fund.....195
Municipal Accounts.....A, 270; B, 310
Statements.....C, 318; D, 338; E, 348
Kent District—Transformer and Distributing Stations..... 79
Keswick Rural Power District—Load in
Horsepower..... 21
Miles of Line, Consumers and Rates... 62
Cost of Power.....138
Operating Report.....146
Credit or Charge Account.....158
Sinking Fund.....165
Rural Distribution System.....399
Kincardine—Load in Horsepower..... 27
Cost of Power.....170
Credit or Charge Account.....176
Sinking Fund.....180
Municipal Accounts.....A, 263; B, 303
Statements.....C, 319; D, 332; E, 348
Kingston—Load in Horsepower..... 44
Municipal Accounts.....A, 272; B, 312
Statements.....C, 319; D, 330; E, 348
Kingston Rural Power District—Load in
Horsepower..... 45
Miles of Line, Consumers and Rates... 65
Cost of Power.....212
Operating Report.....214
Credit or Charge Account.....216
Rural Distribution System.....401
Kingsville—Load in Horsepower..... 18
Cost of Power.....128
Credit or Charge Account.....152
Sinking Fund.....163
Municipal Accounts.....A, 245; B, 285
Statements.....C, 319; D, 332; E, 348
Kingsville Rural Power District—Load in
Horsepower..... 21
Miles of Line, Consumers and Rates... 63
Cost of Power.....138
Operating Report.....146
Credit or Charge Account.....158
Sinking Fund.....165
Rural Distribution System.....400
Kirkfield—Load in Horsepower..... 28
Cost of Power.....170
Credit or Charge Account.....176
Sinking Fund.....180
Municipal Accounts.....A, 263; B, 303
Statements.....C, 319; D, 338; E, 348
Kitchener—Load in Horsepower..... 18
Cost of Power.....128
Credit or Charge Account.....152
Sinking Fund.....163
Municipal Accounts.....A, 245; B, 285
Statements.....C, 319; D, 330; E, 348

L

Laboratories..... 87
Lakefield—Load in Horsepower..... 44
Cost of Power.....212
Credit or Charge Account.....216
Municipal Accounts.....A, 272; B, 312
Statements.....C, 319; D, 338; E, 348
Lambeth—Load in Horsepower..... 18
Cost of Power.....128
Credit or Charge Account.....152
Sinking Fund.....163
Municipal Accounts.....A, 245; B, 285
Statements.....C, 319; D, 338; E, 348
Metering Stations Constructed.....402
Lanark—Load in Horsepower..... 33
Cost of Power.....192
Credit or Charge Account.....192
Sinking Fund.....195
Municipal Accounts.....A, 270; B, 310
Statements.....C, 319; D, 338; E, 348
Lancaster—Load in Horsepower..... 30
Cost of Power.....184
Credit or Charge Account.....188
Sinking Fund.....190
Municipal Accounts.....A, 268; B, 308
Statements.....C, 319; D, 338; E, 348

Lansing Rural Power District—Cost of Power....138
Operating Report....146
Credit or Charge Account....158
Sinking Fund....165
Rural Distribution System....399
LaSalle—Load in Horsepower.... 19
Cost of Power....128
Credit or Charge Account....152
Sinking Fund....163
Municipal Accounts....A, 245; B, 285
Statements....C, 319; D, 338; E, 348
Leamington—Load in Horsepower.... 18
Cost of Power....128
Credit or Charge Account....152
Sinking Fund....163
Municipal Accounts....A, 245; B, 285
Statements....C, 319; D, 332; E, 350
Legal Proceedings.... 1
Lindsay—Load in Horsepower.... 45
Listowel—Load in Horsepower.... 18
Cost of Power....128
Credit or Charge Account....152
Sinking Fund....163
Municipal Accounts....A, 245; B, 285
Statements....C, 319; D, 332; E, 350
Listowel Rural Power District—Load in Horsepower.... 22
Miles of Line, Consumers and Rates... 63
Cost of Power....138
Operating Report....146
Credit or Charge Account....158
Sinking Fund....165
Rural Distribution System....399
London—Load in Horsepower.... 19
Cost of Power....128
Credit or Charge Account....152
Sinking Fund....163
Municipal Accounts....A, 246; B, 286
Statements....C, 319; D, 330; E, 350
London and Port Stanley Railway Commission—Cost of Power....128
Credit or Charge Account....152
Sinking Fund....163
London District—Transformer and Distributing Stations.... 77
London Rural Power District—Load in Horsepower.... 21
Miles of Line, Consumers and Rates... 62
Cost of Power....138
Operating Report....146
Credit or Charge Account....158
Sinking Fund....165
Rural Distribution System....399
London Township—Load in Horsepower. 19
Municipal Work.... 50
Cost of Power....130
Credit or Charge Account....152
Sinking Fund....163
Municipal Accounts....A, 246; B, 286
Statements....C, 319; D, 338; E, 350
Louth Township—Load in Horsepower.. 19
Cost of Power....130
Credit or Charge Account....152
Sinking Fund....163
Rural Lines....167
Cost of Power and Rates for Service...350
Lucan—Load in Horsepower.... 19
Cost of Power....130
Credit or Charge Account....152
Sinking Fund....163
Municipal Accounts....A, 246; B, 286
Statements....C, 320; D, 338; E, 350
Lucan Rural Power District—Load in Horsepower.... 21
Miles of Line, Consumers and Rates... 62
Cost of Power....138
Operating Report....146
Credit or Charge Account....158
Sinking Fund....165
Rural Distribution System....399
Lucknow—Load in Horsepower.... 27
Cost of Power....170
Credit or Charge Account....176
Sinking Fund....180
Municipal Accounts....A, 264; B, 304
Statements....C, 320; D, 338; E, 350
Lucknow Rural Power District—Miles of Line, Consumers and Rates.... 64
Rural Distribution System....400
Lynden—Load in Horsepower.... 19
Cost of Power....130
Credit or Charge Account....152
Sinking Fund....163
Municipal Accounts....A, 246; B, 286
Statements....C, 320; D, 338; E, 350
Lynden Rural Power District—Load in Horsepower.... 21
Miles of Line, Consumers and Rates... 62
Cost of Power....138
Operating Report....146
Credit or Charge Account....158
Sinking Fund....165
Rural Distribution System....399

M

Madoc—Load in Horsepower.... 45
Malahide — Metering Stations Constructed....402
Mariposa Rural Power District—Load in Horsepower.... 28
Miles of Line, Consumers and Rates... 64
Cost of Power....172
Operating Report....174
Credit or Charge Account....178
Sinking Fund....180
Rural Distribution System....400
Markdale—Load in Horsepower.... 27
Cost of Power....170
Credit or Charge Account....176
Sinking Fund....180
Municipal Accounts....A, 264; B, 304
Statements....C, 320; D, 338; E, 350
Markdale Rural Power District—Load in Horsepower.... 28
Miles of Line, Consumers and Rates... 64
Cost of Power....172
Operating Report....174
Credit or Charge Account....178
Sinking Fund....180
Rural Distribution System....400
Markham—Load in Horsepower.... 19
Cost of Power....130
Credit or Charge Account....152
Sinking Fund....163
Municipal Accounts....A, 246; B, 286
Statements....C, 320; D, 338; E, 350
Markham Rural Power District—Load in Horsepower.... 21
Miles of Line, Consumers and Rates... 62
Cost of Power....138
Operating Report....146

Credit or Charge Account....158
Sinking Fund....165
Rural Distribution System....399
Marmora—Load in Horsepower.... 45
Cost of Power....212
Credit or Charge Account....216
Municipal Accounts....A, 272; B, 312
Statements....C, 320; D, 338; E, 350
Martintown—Load in Horsepower.... 30
Cost of Power....184
Credit or Charge Account....188
Sinking Fund....190
Municipal Accounts....A, 269; B, 309
Statements....C, 320; D, 338; E, 350
Martintown Rural Power District—Load in Horsepower.... 30
Miles of Line, Consumers and Rates... 65
Cost of Power....184
Operating Report....186
Credit or Charge Account....188
Sinking Fund....190
Rural Distribution System....401
Maxville—Load in Horsepower.... 30
Cost of Power....184
Credit or Charge Account....188
Sinking Fund....190
Municipal Accounts....A, 269; B, 309
Statements....C, 320; D, 338; E, 350
Metering Stations Constructed....403
Meaford—Load in Horsepower.... 27
Cost of Power....170
Credit or Charge Account....176
Sinking Fund....180
Municipal Accounts....A, 264; B, 304
Statements....C, 320; D, 332; E, 350
Merlin—Load in Horsepower.... 19
Cost of Power....130
Credit or Charge Account....152
Sinking Fund....163
Municipal Accounts....A, 247; B, 287
Statements....C, 320; D, 338; E, 350
Merritton—Load in Horsepower.... 19
Municipal Work.... 51
Cost of Power....130
Credit or Charge Account....152
Sinking Fund....163
Municipal Accounts....A, 247; B, 287
Statements....C, 320; D, 332; E, 350
Meter and Standards Laboratory.... 88
Metering Stations Constructed....402
Meyersburg, Dam No. 8—Power Generated.... 8
Midland—Load in Horsepower.... 27
Municipal Work.... 52
Cost of Power....170
Credit or Charge Account....176
Sinking Fund....180
Municipal Accounts....A, 264; B, 304
Statements....C, 320; D, 332; E, 350
Milbrook—Substation site at.... 6
Load in Horsepower.... 45
Milton—Load in Horsepower.... 19
Cost of Power....130
Credit or Charge Account....152
Sinking Fund....163
Rural Lines....167
Municipal Accounts....A, 247; B, 287
Statements....C, 320; D, 338; E, 350
Milton Pressed Brick—Metering Stations Constructed....402
Milton Rural Power District—Load in Horsepower.... 21
Miles of Line, Consumers and Rates... 63
Cost of Power....138
Operating Report....146
Credit or Charge Account....158
Sinking Fund....165
Rural Distribution System....400
Metering Stations Constructed....402
Milverton—Load in Horsepower.... 19
Cost of Power....130
Credit or Charge Account....e....152
Sinking Fund....163
Municipal Accounts....A, 247; B, 287
Statements....C, 320; D, 338; E, 350
Milverton Rural Power District—Load in Horsepower.... 22
Miles of Line, Consumers and Rates... 63
Cost of Power....138
Operating Report....146
Credit or Charge Account....158
Sinking Fund....165
Rural Distribution System....399
Mimico—Load in Horsepower.... 19
Cost of Power....130
Credit or Charge Account....152
Sinking Fund....163
Municipal Accounts....A, 247; B, 287
Statements....C, 320; D, 332; E, 350
Mimico Asylum—Load in Horsepower... 19
Mississagi River—Hydraulic Investigations and Tests.... 74
Mitchell—Load in Horsepower.... 19
Cost of Power....130
Credit or Charge Account....154
Sinking Fund....164
Municipal Accounts....A, 247; B, 287
Statements....C, 320; D, 338; E, 350
Mitchell Rural Power District—Load in Horsepower.... 21
Miles of Line, Consumers and Rates... 63
Cost of Power....138
Operating Report....146
Credit or Charge Account....158
Sinking Fund....165
Rural Distribution System....399
Montreal River—Hydraulic Investigations and Tests.... 75
Moorefield—Load in Horsepower.... 19
Cost of Power....130
Credit or Charge Account....154
Sinking Fund....164
Municipal Accounts....A, 247; B, 287
Statements....C, 320; D, 338; E, 350
Mount Brydges—Load in Horsepower... 19
Cost of Power....130
Credit or Charge Account....154
Sinking Fund....164
Municipal Accounts....A, 247; B, 287
Statements....C, 320; D, 338; E, 350
Mount Forest—Load in Horsepower.... 27
Cost of Power....170
Credit or Charge Account....176
Sinking Fund....180
Municipal Accounts....A, 264; B, 304
Statements....C, 320; D, 338; E, 350
Mount Joy Rural Power District—Cost of Power....138
Operating Report....146
Credit or Charge Account....158
Sinking Fund....165

Rural Distribution System.....399
Municipal Accounts—Explanatory Statement respecting.....223
Municipal Distribution Systems Constructed.....403
Municipal Work..... 49
Muskoka Division (See Georgian Bay System)—Operation of..... 26
Myrtle—Municipal Distribution Systems Constructed.....404

N

Napanee—Load in Horsepower..... 45
Municipal Work..... 55
Napanee Rural Power District—Miles of Line, Consumers and Rates..... 65
Rural Distribution System.....401
Nepean Rural Power District—Miles of Line, Consumers and Rates..... 65
Cost of Power.....200
Credit or Charge Account.....200
Sinking Fund.....202
Rural Distribution System.....401
Neustadt—Load in Horsepower..... 27
Cost of Power.....170
Credit or Charge Account.....176
Sinking Fund.....180
Municipal Accounts.....A, 265; B, 305
Statements.....C, 320; D, 338; E, 350
Neustadt Rural Power District—Miles of Line, Consumers and Rates..... 64
Rural Distribution System.....400
Newburg—Load in Horsepower..... 45
Newbury—Load in Horsepower..... 19
Cost of Power.....130
Credit or Charge Account.....154
Sinking Fund.....164
Municipal Accounts.....A, 248; B, 288
Statements.....C, 320; D, 338; E, 350
Newcastle—Load in Horsepower..... 45
Newcastle Rural Power District—Load in Horsepower..... 45
Miles of Line, Consumers and Rates... 65
Cost of Power.....212
Operating Report.....214
Credit or Charge Account.....216
Rural Distribution System.....401
New Hamburg—Load in Horsepower.... 19
Cost of Power.....130
Credit or Charge Account.....154
Sinking Fund.....164
Municipal Accounts.....A, 248; B, 288
Statements.....C, 320; D, 338; E, 350
Newmarket—Load in Horsepower..... 19
Credit or Charge Account.....154
Newmarket Rural Power District—Load in Horsepower..... 21
Miles of Line, Consumers and Rates... 62
Cost of Power.....138
Operating Report.....146
Credit or Charge Account.....158
Sinking Fund.....165
Rural Distribution System.....399
New Ontario District—Municipal Work. 55
New Toronto—Load in Horsepower..... 19
Cost of Power.....130
Credit or Charge Account.....154
Sinking Fund.....164
Municipal Accounts.....A, 248; B, 288
Statements.....C, 320; D, 332; E, 350
Niagara District—Transformer and Distributing Stations..... 76
Niagara Falls—Load in Horsepower..... 19
Cost of Power.....130
Credit or Charge Account.....154
Sinking Fund.....164
Municipal Accounts.....A, 248; B, 288
Statements.....C, 321; D, 330; E, 350
Niagara-on-the-Lake—Load in Horsepower..... 19
Municipal Work..... 51
Cost of Power.....130
Credit or Charge Account.....154
Sinking Fund.....164
Municipal Accounts.....A, 248; B, 288
Statements.....C, 321; D, 338; E, 350
Niagara River—Generating Stations on.. 76
Niagara Rural Power Distruct—Load in Horsepower..... 21
Miles of Line, Consumers and Rates... 62
Cost of Power.....138
Operating Report.....146
Credit or Charge Account.....158
Sinking Fund.....165
Rural Distribution System.....399
Niagara System:
Queenston Plant—Power Generated... 8
"Ontario Power" Plant—Power Generated..... 8
"Toronto Power" Plant—Power Generated..... 8
Diagram of Peak Loads..... 9
Operation of..... 10
Transmission, Transformation and Distribution..... 14
Monthly Kilowatt-hours..... 15
Diagram of Stations..... 16
Loads of Municipalities..... 17
New Municipalities..... 20
Rural Power District Loads..... 21
New Rural Power Districts..... 22
Municipal Work..... 49
Rural Line Extensions.....60, 61
Miles of Line, Consumers and Rates in Rural Power Districts..... 62
Hydraulic Construction..... 67
Hydraulic Investigations and Tests.... 72
Electrical Engineering and Construction 76
Transmission Lines..... 82
Operating Account.....124
Operating Account—Rural.....124
Cost of Power Table.....126
Rural Operating Report.....144
Credit or Charge Table.....150
Renewals Reserve Account.....162
Contingencies Reserve Account.....162
Sinking Fund Table.....163
Sinking Fund Reserve.....166
Rural Lines.....167
Capital Expenditures.....218
Balance Sheets of Local Municipal Electric Utilities.....234
Detailed Operating Reports of Local Municipal Electric Utilities.....274
High-Voltage Transmission Lines.....386
Wood-Pole Telephone Lines.....390
High-Voltage Telephone Lines.....392
Summary of Construction in Rural Power Districts.....398
Rural Distribution Systems.....399
Distribution Feeders Constructed.....403

Municipal Distribution Systems Constructed....403
Nipigon—Municipal Accounts..A, 271; B, 311
Statements.....C, 321; D, 338; E, 350
Nipigon Township—Load in Horsepower. 36
Cost of Power....196
Credit or Charge Account....196
Sinking Fund....199
Nipissing—Power Generated.... 8
Load in Horsepower.... 48
Nipissing System:
Operation of.... 46
Diagram of Stations.... 46
Peak Loads, Diagram of.... 47
Loads of Municipalities.... 48
New Rural Power Districts.... 48
Municipal Work.... 55
Rural Line Extensions....60, 61
Miles of Line, Consumers and Rates... 65
Hydraulic Investigations and Tests.... 74
Summary of Construction in Rural Power Districts....398
Rural Distribution System....401
North York, etc. See York North, etc.
North Bay—Load in Horsepower.... 48
North Bay Rural Power District—Load in Horsepower.... 48
Miles of Line, Consumers and Rates... 65
Operating Report....214
Rural Distribution System....401
North Gower—Municipal Distribution Systems Constructed....404
North York Township—Municipal Work 51
Metering Stations Constructed....402
Norwich—Load in Horsepower.... 19
Cost of Power....130
Credit or Charge Account....154
Sinking Fund....164
Municipal Accounts.....A, 249; B, 289
Statements.....C, 321; D, 338; E, 350
Norwich Rural Power District—Load in Horsepower.... 21
Miles of Line, Consumers and Rates... 63
Cost of Power....138
Operating Report....146
Credit or Charge Account....158
Sinking Fund....165
Rural Distribution System....399
Norwood—Load in Horsepower.... 45
Cost of Power....212
Credit or Charge Account....216
Municipal Accounts.....A, 272; B, 312
Statements.....C, 321; D, 338; E, 350
Nottawasaga Rural Power District—Load in Horsepower.... 28
Miles of Line, Consumers and Rates... 64
Cost of Power....172
Operating Report....174
Credit or Charge Account....178
Sinking Fund....180
Rural Distribution System....401

O

Oil Springs—Load in Horsepower.... 19
Cost of Power....130
Credit or Charge Account....154
Sinking Fund....164
Municipal Accounts.....A, 249; B, 289
Statements.....C, 321; D, 338; A, 350
Oil Springs Rural Power District—Load in Horsepower.... 21
Miles of Line, Consumers and Rates... 63
Cost of Power....138
Operating Report....146
Credit or Charge Account....158
Sinking Fund....165
Rural Distribution System....400
Omemee—Load in Horsepower.... 45
Municipal Accounts.....A, 273; B, 312
Statements.....C, 321; D, 338; E, 350
Ontario Agricultural College—Load in Horsepower.... 19
Ontario Central Reformatory—Load in Horsepower.... 19
Ontario Power Generating Station—Diagram of Peak Loads.... 12
Ontario Power Plant—Operation of.... 13
Operation of the Systems.... 7
Orangeville—Load in Horsepower.... 27
Municipal Work.... 53
Cost of Power....170
Credit or Charge Account....176
Sinking Fund....180
Municipal Accounts.....A, 265; B, 305
Statements.....C, 321; D, 332; E, 350
Orangeville Rural Power District—Load in Horsepower.... 28
Miles of Line, Consumers and Rates... 64
Cost of Power....172
Operating Report....174
Credit or Charge Account....178
Sinking Fund....180
Rural Distribution System....400
Metering Stations Constructed....403
Orillia Water, Light & Power Commission —Power Purchased.... 8
Orono—Load in Horsepower.... 45
Osgoode—Municipal Distribution Systems Constructed....404
Oshawa—Load in Horsepower.... 45
Municipal Work.... 55
Oshawa Rural Power District—Load in Horsepower.... 45
Miles of Line, Consumers and Rates... 65
Cost of Power....212
Operating Report....214
Credit or Charge Account....216
Rural Distribution System....401
Ottawa—Load in Horsepower.... 36
Municipal Work.... 54
Cost of Power....200
Credit or Charge Account....200
Sinking Fund....202
Municipal Accounts.....A, 271; B, 311
Statements.....C, 321; D, 330; E, 350
Ottawa & Hull Power & Manufacturing Company—Power Purchased.... 8
Ottawa System:
Loads of Municipalities.... 36
Operation of.... 36
Diagram of Peak Loads.... 37
Municipal Work.... 54
Rural Line Extensions....60, 61
Miles of Line, Consumers and Rates... 65
Hydraulic Investigations and Tests.... 74
Operating Account....198
Cost of Power Table....200
Credit or Charge Table....200
Renewals Reserve Account....200
Contingencies Reserve Account....201

Sinking Fund Table....202
Capital Expenditures....219
Balance Sheets of Local Municipal Electric Utilities....271
Detailed Operating Reports of Local Municipal Electric Utilities....311
Summary of Construction in Rural Power Districts....398
Rural Distribution Systems....401
Otterville—Load in Horsepower.... 19
Cost of Power....130
Credit or Charge Account....154
Sinking Fund....164
Municipal Accounts....A, 249; B, 289
Statements....C, 321; D, 338; E, 350
Owen Sound—Load in Horsepower.... 27
Cost of Power....170
Credit or Charge Account....176
Sinking Fund....180
Municipal Accounts....A, 265; B, 305
Statements....C, 321; D, 330; E, 350

P

Paisley—Load in Horsepower.... 27
Municipal Work.... 53
Cost of Power....170
Credit or Charge Account....176
Sinking Fund....180
Municipal Accounts....A, 265; B, 305
Statements....C, 321; D, 338; E, 350
Palgrave—Municipal Distribution Systems Constructed....403
Palmerston—Load in Horsepower.... 19
Cost of Power....130
Credit or Charge Account....154
Sinking Fund....164
Municipal Accounts....A, 249; B, 289
Statements....C, 321; D, 340; E, 352
Palmerston Rural Power District—Miles of Line, Consumers and Rates.... 63
Cost of Power....138
Operating Report....146
Credit or Charge Account....158
Sinking Fund....165
Paris—Load in Horsepower.... 19
Cost of Power....130
Credit or Charge Account....154
Sinking Fund....164
Municipal Accounts....A, 249; B, 289
Statements....C, 321; D, 332; E, 352
Parkhill—Load in Horsepower.... 19
Municipal Work.... 51
Cost of Power....130
Credit or Charge Account....154
Sinking Fund....164
Municipal Accounts....A, 249; B, 289
Statements....C, 321; D, 340; E, 352
Penetanguishene—Load in Horsepower.. 27
Municipal Work.... 52
Cost of Power....170
Credit or Charge Account....176
Sinking Fund....180
Municipal Accounts....A, 265; B, 305
Statements....C, 322; D, 332; E, 352
Perth—Load in Horsepower.... 33
Cost of Power....192
Credit or Charge Account....192
Sinking Fund....195
Municipal Accounts....A, 270; B, 310
Statements....C, 322; D, 332; E, 352
Peterborough—Load in Horsepower.... 45
Municipal Work.... 55
Cost of Power....212
Credit or Charge Account....216
Municipal Accounts....A, 273; B, 313
Statements....C, 322; D, 330; E, 352
Peterborough Hydraulic Power Company—Power Purchased.... 8
Peterborough Rural Power District—Load in Horsepower.... 45
Miles of Line, Consumers and Rates... 65
Cost of Power....212
Operating Report....214
Credit or Charge Account....216
Rural Distribution System....401
Petrolia—Load in Horsepower.... 19
Cost of Power....130
Credit or Charge Account....154
Sinking Fund....164
Municipal Accounts....A, 249; B, 289
Statements....C, 322; D, 332; E, 352
Petrolia Rural Power District—Load in Horsepower.... 21
Miles of Line, Consumers and Rates... 64
Cost of Power....138
Operating Report....146
Credit or Charge Account....158
Sinking Fund....165
Rural Distribution System....400
Photographic Branch.... 93
Pickering Rural Power District—Load in Horsepower.... 45
Miles of Line, Consumers and Rates... 65
Cost of Power....212
Operating Report....214
Credit or Charge Account....216
Rural Distribution System....401
Metering Stations Constructed....403
Picton—Load in Horsepower.... 45
Cost of Power....212
Credit or Charge Account....216
Municipal Accounts....A, 273; B, 313
Statements....C, 322; D, 332; E, 352
Plattsville—Load in Horsepower.... 19
Cost of Power....130
Credit or Charge Account....154
Sinking Fund....164
Municipal Accounts....A, 249; B, 289
Statements....C, 322; D, 340; E, 352
Point Edward—Load in Horsepower.... 19
Cost of Power....130
Credit or Charge Account....154
Sinking Fund....164
Municipal Accounts....A, 250; B, 290
Statements....C, 322; D, 340; E, 352
Port Arthur—Load in Horsepower.... 36
Municipal Work.... 54
Municipal Accounts....A, 271; B, 311
Statements....C, 322; D, 330; E, 352
Port Burwell—Municipal Distribution Systems Constructed....403
Port Colborne—Load in Horsepower.... 19
Cost of Power....130
Credit or Charge Account....154
Sinking Fund....164
Municipal Accounts....A, 250; B, 290
Statements....C, 322; D, 332; E, 352
Port Credit—Load in Horsepower.... 19
Cost of Power....130
Credit or Charge Account....154
Sinking Fund....164

Municipal Accounts.....A, 250; B, 290
Statements.....C, 322; D, 340; E, 352
Port Dalhousie—Load in Horsepower.... 19
Cost of Power.....130
Credit or Charge Account.....154
Sinking Fund.....164
Municipal Accounts.....A, 250; B, 290
Statements.....C, 322; D, 340; E, 352
Port Dover—Load in Horsepower..... 19
Cost of Power.....130
Credit or Charge Account.....154
Sinking Fund.....164
Municipal Accounts.....A, 250; B, 290
Statements.....C, 322; D, 340; E, 352
Port Hope—Substation site at..... 6
Load in Horsepower..... 45
Port Hope Rural Power District—Load in Horsepower..... 45
Miles of Line, Consumers and Rates... 65
Cost of Power.....212
Operating Report.....214
Credit or Charge Account.....216
Rural Distribution System.....401
Metering Stations Constructed.....403
Port McNicoll—Load in Horsepower.... 27
Cost of Power.....170
Credit or Charge Account.....176
Sinking Fund.....180
Municipal Accounts.....A, 265; B, 305
Statements.....C, 322; D, 340; E, 352
Port Perry—Load in Horsepower..... 28
Municipal Work..... 52
Cost of Power.....170
Credit or Charge Account.....176
Sinking Fund.....180
Municipal Accounts.....A, 265; B, 305
Statements.....C, 322; D, 340; E, 352
Port Perry Rural Power District—Load in Horsepower..... 28
Miles of Line, Consumers and Rates... 64
Cost of Power.....172
Operating Report.....174
Credit or Charge Account.....178
Sinking Fund.....180
Rural Distribution System.....400
Port Rowan—Load in Horsepower..... 20
Cost of Power.....130
Credit or Charge Account.....154
Sinking Fund.....164
Municipal Accounts.....A, 251; B, 291
Statements.....C, 322; D, 340; E, 352
Metering Stations Constructed.....402
Municipal Distribution Systems Constructed.....403
Port Stanley—Load in Horsepower..... 19
Cost of Power.....130
Credit or Charge Account.....154
Sinking Fund.....164
Municipal Accounts.....A, 251; B, 291
Statements.....C, 322; D, 340; E, 352
Powassan—Load in Horsepower..... 48
Power Commission Act, 1927.....359
Power Generated and Purchased, Table of 8
Power Undertakings—Assets and Liabilities.....116
Prescott—Load in Horsepower..... 30
Cost of Power.....184
Credit or Charge Account.....188
Sinking Fund.....190
Municipal Accounts.....A, 269; B, 309
Statements.....C, 322; D, 332; E, 352
Prescott Rural Power District—Load in Horsepower..... 30
Miles of Line, Consumers and Rates... 65
Cost of Power.....184
Operating Report.....186
Credit or Charge Account.....188
Sinking Fund.....190
Rural Distribution System.....401
Preston—Load in Horsepower..... 19
Cost of Power.....130
Credit or Charge Account.....154
Sinking Fund.....164
Municipal Accounts.....A, 251; B, 291
Statements.....C, 322; D, 332; E, 352
Preston District—Transformer and Distributing Stations..... 77
Preston Rural Power District—Load in Horsepower..... 21
Miles of Line, Consumers and Rates... 62
Cost of Power.....138
Operating Report.....146
Credit or Charge Account.....160
Sinking Fund.....165
Rural Distribution System.....399
Priceville—Load in Horsepower..... 27
Cost of Power.....170
Credit or Charge Account.....176
Sinking Fund.....180
Municipal Accounts.....A, 265; B, 305
Statements.....C, 322; D, 340; E, 352
Princeton—Load in Horsepower..... 19
Cost of Power.....130
Credit or Charge Account.....154
Sinking Fund.....164
Municipal Accounts.....A, 251; B, 291
Statements.....C, 322; D, 340; E, 352

Q

Queenston—Load in Horsepower..... 19
Cost of Power.....130
Credit or Charge Account.....154
Sinking Fund.....164
Municipal Accounts.....A, 251; B, 291
Statements.....C, 323; D, 340; E, 352
Queenston-Chippawa Development—Operation of Generating Station 11
Diagram of Peak Loads..... 11
Hydraulic Construction..... 67
Bridges..... 68

R

Radial Railway Undertakings—Assets and Liabilities.....120
Ranney Falls, Dam No. 10—Power Generated..... 8
Richmond—Municipal Work..... 54
Richmond Hill—Load in Horsepower.... 19
Cost of Power.....130
Credit or Charge Account..... 154
Sinking Fund.....164
Municipal Accounts.....A, 251; B, 291
Statements.....C, 323; D, 340; E, 352
Rideau Power Company—Power Purchased..... 8
Rideau System:
Diagram of Stations..... 31
Diagram of Peak Loads..... 32
Operation of..... 32
Loads of Municipalities..... 33

Municipal Work..... 53
Transmission Systems..... 80
Operating Account.....190
Cost of Power Table.....192
Credit or Charge Table.....192
Renewals Reserve Account.....194
Contingencies Reserve Account.....194
Sinking Fund Table.....195
Sinking Fund Reserve.....195
Capital Expenditures.....220
Balance Sheets of Local Municipal Electric Utilities.....270
Detailed Operating Reports of Local Municipal Electric Utilities.....310
Ridgetown—Load in Horsepower..... 19
Cost of Power.....130
Credit or Charge Account.....154
Sinking Fund.....164
Municipal Accounts.....A, 251; B, 291
Statements.....C, 323; D, 340; E. 352
Ridgetown Rural Power District—Load in Horsepower..... 21
Miles of Line, Consumers and Rates... 63
Cost of Power.....140
Operating Report.....148
Credit or Charge Account.....160
Sinking Fund.....165
Rural Distribution System.....400
Right-of-Way..... 5
Ripley—Load in Horsepower..... 27
Cost of Power.....170
Credit or Charge Account.....176
Sinking Fund.....180
Municipal Accounts.....A, 265; B, 305
Statements.....C, 323; D, 340; E, 352
Ripley Rural Power District—Miles of Line, Consumers and Rates..... 64
Rural Distribution System.....400
Riverside—Load in Horsepower..... 19
Municipal Work..... 51
Cost of Power.....130
Credit or Charge Account.....154
Sinking Fund.....164
Municipal Accounts.....A, 251; B, 291
Statements.....C, 323; D, 332; E, 352
Rockwood—Load in Horsepower..... 19
Cost of Power.....130
Credit or Charge Account.....154
Sinking Fund.....164
Municipal Accounts.....A, 252; B, 292
Statements.....C, 323; D, 340; E, 352
Rodney—Load in Horsepower..... 19
Cost of Power.....132
Credit or Charge Account.....154
Sinking Fund.....164
Municipal Accounts.....A, 252; B, 292
Statements.....C, 323; D, 340; E, 352
Roseland—Municipal Distribution Systems Constructed.....403
Rural Electrical Service.....3, 56
Rural Distribution Systems.....398
Rural Line Extensions..... 60
Rural Power Districts—Diagram of Aggregate Peak Loads..... 60
Diagram of Total Mileage of Rural Primary Lines Approved..... 61
Classification of Services for..... 66
Total Capital Expenditures.....222
Act re Construction of Works.....361
Summary of Construction in.....398
Rural Systems.....82, 86
Russell—Load in Horsepower..... 30
Cost of Power.....184
Credit or Charge Account.....188
Sinking Fund.....190
Municipal Accounts.....A, 269; B, 309
Statements.....C, 323; D, 340; E, 352

S

St. Catharines—Load in Horsepower.... 19
Cost of Power.....132
Credit or Charge Account.....154
Sinking Fund.....164
Municipal Accounts.....A, 252; B, 292
Statements.....C, 323; D, 330; E, 352
St. Clair Beach—Load in Horsepower... 19
Cost of Power.....132
Credit or Charge Account.....154
Sinking Fund.....164
Municipal Accounts.....A, 252; B, 292
Statements.....D, 340; E, 352
St. Clair District—Transformer and Distributing Stations..... 79
St. George—Load in Horsepower..... 19
Cost of Power.....132
Credit or Charge Account.....154
Sinking Fund.....164
Municipal Accounts.....A, 252; B, 292
Statements.....C, 323; D, 340; E, 352
St. Jacobs—Load in Horsepower..... 19
Cost of Power.....132
Credit or Charge Account.....154
Sinking Fund.....164
Municipal Accounts.....A, 253; B, 293
Statements.....C, 323; D, 340; E, 352
St. Jacobs Rural Power District—Load in Horsepower..... 22
Miles of Line, Consumers and Rates... 63
Cost of Power.....140
Operating Report.....148
Credit or Charge Account.....160
Sinking Fund.....165
Rural Distribution System.....399
St. Lawrence System:
Operation of..... 29
Diagram of Peak Loads..... 29
Loads of Municipalities..... 30
Rural Power District Loads..... 30
New Rural Power Districts..... 30
Diagram of Stations..... 31
Municipal Work..... 53
Rural Line Extensions.....60, 61
Miles of Line, Consumers and Rates... 65
Hydraulic Investigations and Tests.... 74
Operating Account.....182
Operating Account—Rural.....182
Cost of Power Table.....184
Rural Operating Report.....186
Credit or Charge Table.....188
Renewals Reserve Account.....188
Contingencies Reserve Account.....189
Sinking Fund Table.....190
Sinking Fund Reserve.....191
Capital Expenditures.....219
Balance Sheets of Local Municipal Electric Utilities.....268
Detailed Operating Reports of Local Municipal Electric Utilities.....308
Summary of Construction in Rural Power Districts.....398
Rural Distribution Systems.....401

Metering Stations Constructed.....403
Municipal Distribution Systems Constructed.....404
St. Marys—Load in Horsepower..... 19
Cost of Power.....132
Credit or Charge Account.....154
Sinking Fund.....164
Municipal Accounts.....A, 253; B, 293
Statements.....C, 323; D, 332; E, 352
St. Marys District—Transformer and Distributing Stations..... 78
St. Marys Rural Power District—Miles of Line, Consumers and Rates..... 63
Rural Distribution System.....399
St. Thomas—Load in Horsepower..... 19
Municipal Work..... 51
Cost of Power.....132
Credit or Charge Account.....154
Sinking Fund.....164
Municipal Accounts.....A, 253; B, 293
Statements.....C, 323; D, 330; E, 352
St. Thomas District—Transformer and Distributing Stations..... 78
St. Thomas Rural Power District—Load in Horsepower..... 22
Miles of Line, Consumers and Rates... 63
Cost of Power.....140
Operating Report.....148
Credit or Charge Account.....160
Sinking Fund.....165
Rural Distribution System.....399
St. Williams—Metering Stations Constructed.....402
Municipal Distribution Systems Constructed.....403
Saltfleet Rural Power District—Load in Horsepower..... 22
Miles of Line, Consumers and Rates... 64
Cost of Power.....140
Operating Report.....148
Credit or Charge Account.....160
Sinking Fund.....165
Rural Distribution System.....400
Sandwich—Load in Horsepower..... 19
Cost of Power.....132
Credit or Charge Account.....154
Sinking Fund.....164
Municipal Accounts.....A, 253; B, 293
Statements.....C, 323; D, 332; E, 352
Sandwich Rural Power District—Load in Horsepower..... 22
Miles of Line, Consumers and Rates... 63
Cost of Power.....140
Operating Report.....148
Credit or Charge Account.....160
Sinking Fund.....165
Rural Distribution System.....400
Sandwich, Windsor and Amherstburg Railway (see also under Essex District Railways).....103, 204
Cost of Power.....134
Sinking Fund.....164
Sarnia—Load in Horsepower..... 19
Operating Statement.....112
Cost of Power.....132
Credit or Charge Account.....154
Sinking Fund.....164
Municipal Accounts.....A, 253; B, 293
Statements.....C, 323; D, 330; E, 352
Sarnia Rural Power District—Load in Horsepower..... 22
Miles of Line, Consumers and Rates... 64
Cost of Power.....140
Operating Report.....148
Credit or Charge Account.....160
Sinking Fund.....165
Rural Distribution System.....400
Metering Stations Constructed.....402
Scarboro Township—Load in Horsepower 20
Cost of Power.....132
Credit or Charge Account.....154
Sinking Fund.....164
Rural Lines.....167
Municipal Accounts.....A, 253; B, 293
Statements.....C, 323; D, 340; E, 352
Scarboro Rural Power District—Load in Horsepower..... 22
Miles of Line, Consumers and Rates... 62
Cost of Power.....140
Operating Report.....148
Credit or Charge Account.....160
Sinking Fund.....165
Rural Distribution System.....399
Metering Stations Constructed.....402
Seaforth—Load in Horsepower..... 20
Municipal Work..... 51
Cost of Power.....132
Credit or Charge Account.....154
Sinking Fund.....164
Municipal Accounts.....A, 253; B, 293
Statements.....C, 323; D, 340; E, 354
Services for Rural Power Districts—Classification of..... 66
Severn Division (see Georgian Bay System) Operation of..... 24
Transformer and Distributing Stations 80
Seymour, Dam No. 11—Power Generated 8
Shelburne—Load in Horsepower..... 27
Cost of Power.....172
Credit or Charge Account.....176
Sinking Fund.....180
Municipal Accounts.....A, 266; B, 306
Statements.....C, 323; D, 340; E, 354
Shelburne Rural Power District—Load in Horsepower..... 28
Miles of Line, Consumers and Rates... 64
Cost of Power.....172
Operating Report.....174
Credit or Charge Account.....178
Sinking Fund.....180
Rural Distribution System.....400
Sidney, Dam No. 2—Power Generated... 8
Simcoe—Load in Horsepower..... 20
Municipal Work..... 51
Cost of Power.....132
Credit or Charge Account.....154
Sinking Fund.....164
Municipal Accounts.....A, 253; B, 293
Statements.....C, 323; D, 332; E, 354
Simcoe Rural Power District—Load in Horsepower..... 22
Miles of Line, Consumers and Rates... 63
Cost of Power.....140
Operating Report.....148
Credit or Charge Account.....160
Sinking Fund.....165
Rural Distribution System.....400
Smiths Falls—Load in Horsepower..... 33
Cost of Power.....192
Credit or Charge Account.....192
Sinking Fund.....195
Municipal Accounts.....A, 270; B, 310

Statements.....C, 324; D, 332; E, 354
South Falls—Power Generated..... 8
Sparrow Lake Rural Power District—Load in Horsepower..... 28
Miles of Line, Consumers and Rates... 64
Cost of Power.....172
Operating Report.....174
Credit or Charge Account.....178
Sinking Fund.....180
Rural Distribution System.....400
Springfield—Load in Horsepower..... 20
Municipal Work..... 51
Cost of Power.....132
Credit or Charge Account.....154
Sinking Fund.....164
Municipal Accounts.....A, 254; B, 294
Statements.....C, 324; D, 340; E, 354
Stamford Rural Power District—Load in Horsepower..... 22
Miles of Line, Consumers and Rates... 62
Cost of Power.....140
Operating Report.....148
Credit or Charge Account.....160
Sinking Fund.....165
Rural Distribution System.....399
Stamford Township—Load in Horsepower 20
Cost of Power.....132
Credit or Charge Account.....154
Sinking Fund.....164
Municipal Accounts.....A, 254; B, 294
Statements.....C, 324; D, 340; E, 354
Stayner—Load in Horsepower..... 27
Cost of Power.....172
Credit or Charge Account.....176
Sinking Fund.....180
Municipal Accounts.....A, 266; B, 306
Statements.....C, 324; D, 340; E, 354
Stayner Rural Power District—Load in Horsepower..... 28
Miles of Line, Consumers and Rates... 64
Cost of Power.....172
Operating Report.....174
Credit or Charge Account.....178
Sinking Fund.....180
Rural Distribution System.....401
Metering Stations Constructed.....403
Steam Plants..... 8
Stirling—Load in Horsepower..... 45
Stouffville—Load in Horsepower..... 20
Cost of Power.....132
Credit or Charge Account.....156
Sinking Fund.....164
Municipal Accounts.....A, 254; B, 294
Statements.....C, 324; D, 340; E, 354
Metering Stations Constructed.....402
Strathroy—Load in Horsepower..... 20
Cost of Power.....132
Credit or Charge Account.....156
Sinking Fund.....164
Municipal Accounts.....A, 254; B, 294
Statements.....C, 324; D, 332; E. 354
Strathroy Rural Power District—Load in Horsepower..... 22
Miles of Line, Consumers and Rates... 62
Cost of Power.....140
Operating Report.....148
Credit or Charge Account.....160
Sinking Fund.....165
Rural Distribution System.....399
Stratford—Load in Horsepower..... 20
Cost of Power.....132
Credit or Charge Account.....156
Sinking Fund.....164
Municipal Accounts.....A, 254; B, 294
Statements.....C, 324; D, 330; E, 354
Stratford District—Transformer and Distributing Stations..... 78
Stratford Rural Power District—Load in Horsepower..... 22
Miles of Line, Consumers and Rates... 63
Cost of Power.....140
Operating Report.....148
Credit or Charge Account.....160
Sinking Fund.....165
Rural Distribution System.....399
Streetsville—Cost of Power.....132
Credit or Charge Account.....156
Sinking Fund.....164
Streetsville Rural Power District—Load in Horsepower..... 22
Miles of Line, Consumers and Rates... 63
Cost of Power.....140
Operating Report.....148
Credit or Charge Account.....160
Sinking Fund.....165
Rural Distribution System.....400
Sunderland—Load in Horsepower..... 28
Cost of Power.....172
Credit or Charge Account.....176
Sinking Fund.....180
Municipal Accounts.....A, 266; B, 306
Statements.....C, 324; D, 340; E, 354
Sutton—Load in Horsepower..... 20
Cost of Power.....132
Credit or Charge Account.....156
Sinking Fund.....164
Municipal Accounts.....A, 255; B, 295
Statements.....C, 324; D, 340; E, 354
Swansea—Municipal Distribution Systems Constructed.....403

T

Tara—Load in Horsepower..... 27
Cost of Power.....172
Credit or Charge Account.....176
Sinking Fund.....180
Municipal Accounts.....A, 266; B, 306
Statements.....C, 324; D, 340; E, 354
Tara Rural Power District—Load in Horsepower..... 28
Miles of Line, Consumers and Rates... 64
Cost of Power.....172
Operating Report.....174
Credit or Charge Account.....178
Sinking Fund.....180
Rural Distribution System.....400
Tavistock—Load in Horsepower..... 20
Cost of Power.....132
Credit or Charge Account.....156
Sinking Fund.....164
Municipal Accounts.....A, 255; B, 295
Statements.....C, 324; D, 340; E, 354
Tavistock Rural Power District—Load in Horsepower..... 22
Miles of Line, Consumers and Rates... 63
Cost of Power.....140
Operating Report.....148
Credit or Charge Account.....160
Sinking Fund.....165
Rural Distribution System.....399

Tecumseh—Load in Horsepower..... 20
Cost of Power.....132
Credit or Charge Account.....156
Sinking Fund.....164
Municipal Accounts.....A, 255; B, 295
Statements.....C, 324; D, 340; E, 354
Teeswater—Load on Horsepower..... 27
Cost of Power.....172
Credit or Charge Account.....176
Sinking Fund.....180
Municipal Accounts.....A, 266; B, 306
Statements.....C, 324; D, 340; E, 354
Telephone Lines.....396
Thamesford—Substation site at..... 6
Load in Horsepower..... 20
Cost of Power.....132
Credit or Charge Account.....156
Sinking Fund.....164
Municipal Accounts.....A, 255; B, 295
Statements.....C, 324; D, 340; E, 354
Thamesville—Load in Horsepower..... 20
Cost of Power.....132
Credit or Charge Account.....156
Sinking Fund.....164
Municipal Accounts.....A, 255; B, 295
Statements.....C, 324; D, 340; E, 354
Thamesville Rural Power District—Miles of Line, Consumers and Rates..... 63
Rural Distribution System.....400
Thedford—Load in Horsepower..... 20
Municipal Work..... 51
Cost of Power.....132
Credit or Charge Account.....156
Sinking Fund.....164
Municipal Accounts.....A, 255; B, 295
Statements.....C, 324; D, 340; E, 354
Metering Stations Constructed.....402
Thorndale—Load in Horsepower..... 20
Cost of Power.....132
Credit or Charge Account.....156
Sinking Fund.....164
Municipal Accounts.....A, 255; B, 295
Statements.....C, 324; D, 340; E, 354
Thornton—Load in Horsepower..... 27
Cost of Power.....172
Credit or Charge Account.....176
Sinking Fund.....180
Municipal Accounts.....A, 267; B, 307
Statements.....C, 324; D, 342; E, 354
Thorold—Load in Horsepower..... 20
Cost of Power.....132
Credit or Charge Account.....156
Sinking Fund.....164
Municipal Accounts.....A, 255; B, 295
Statements.....C, 324; D, 332; E, 354
Thunder Bay System:
Operation of..... 33
Diagram of Stations..... 33
Diagram of Peak Loads..... 35
Loads of Municipalities..... 36
Municipal Work..... 53
Hydraulic Construction..... 70
Electrical Engineering and Construction 81
Transmission Lines..... 85
Operating Account.....194
Cost of Power Table.....196
Credit or Charge Table.....196
Renewals Reserve Account.....198
Contingencies Reserve Account.....199
Sinking Fund.....199
Capital Expenditures.....220
Balance Sheets of Local Municipal Electric Utilities.....271
Detailed Operating Reports of Local Municipal Electric Utilities.....311
High-Voltage Transmission Lines.....388
High-Voltage Telephone Lines.....392
Wood-Pole Telephone Lines.....392
Tilbury—Load in Horsepower..... 20
Cost of Power.....132
Credit or Charge Account.....156
Sinking Fund.....164
Municipal Accounts.....A, 256; B, 296
Statements.....C, 324; D, 342; E, 354
Tilbury Rural Power District—Load in Horsepower..... 22
Miles of Line, Consumers and Rates... 63
Cost of Power.....140
Operating Report.....148
Credit or Charge Account.....160
Sinking Fund.....165
Rural Distribution System.....400
Tillsonburg—Load in Horsepower..... 20
Cost of Power.....132
Credit or Charge Account.....156
Sinking Fund.....164
Municipal Accounts.....A, 256; B, 296
Statements.....C, 324; D, 332; E, 354
Tillsonburg Rural Power District—Load in Horsepower..... 22
Miles of Line, Consumers and Rates... 63
Cost of Power.....140
Operating Report.....148
Credit or Charge Account.....160
Sinking Fund.....165
Rural Distribution System.....399
Toronto—Load in Horsepower..... 20
Cost of Power.....132
Credit or Charge Account.....156
Sinking Fund.....164
Municipal Accounts.....A, 256; B, 296
Statements.....C, 325; D, 330; E, 354
Toronto and York District—Transformer and Distributing Stations..... 76
Toronto and York Radial Railway..... 2
Cost of Power.....134
Sinking Fund.....164
Toronto Power Development—Diagram of Peak Loads..... 13
Operation of..... 13
Hydraulic Construction..... 68
Toronto Radial Railways Act, 1927.....368
Toronto Steam Plant..... 8
Toronto Township—Load in Horsepower 20
Cost of Power.....132
Credit or Charge Account.....156
Sinking Fund.....164
Municipal Accounts.....A, 256; B, 296
Statements.....C, 325; D, 342; E, 354
Toronto Transportation Commission—Cost of Power.....134
Credit or Charge Account.....156
Sinking Fund.....164
Tottenham—Load in Horsepower..... 27
Cost of Power.....172
Credit or Charge Account.....176
Sinking Fund.....180
Municipal Accounts.....A, 267; B, 307
Statements.....C, 325; D, 342; E, 354
Trafalgar Township—
Municipal Accounts.....A, 256; B, 296
Statements.....D, 342; E, 354

Transformer and Distributing Stations... 76
Transmission Line Records.....384
Total Mileages and Weights of Conductors.....385
Transmission Systems..... 82
Trent River Watershed—Load and Water Conditions..... 44
Trent System (see also Central Ontario and Trent System):
Balance Sheets of Local Municipal Electric Utilities.....271
Detailed Operating Reports.....311
Trenton—Load in Horsepower..... 45
Municipal Work..... 55
Trenton Rural Power District—Load in Horsepower..... 45
Miles of Line, Consumers and Rates... 65
Cost of Power.....212
Operating Report.....214
Credit or Charge Account.....216
Rural Distribution System.....401
Tweed—Load in Horsepower..... 45

U

Uxbridge—Load in Horsepower..... 28
Municipal Work..... 52
Cost of Power.....172
Credit or Charge Account.....176
Sinking Fund.....180
Municipal Accounts.....A, 267; B, 307
Statements.....C, 325; D, 342; E, 354
Uxbridge Rural Power District—Load in Horsepower..... 28
Miles of Line, Consumers and Rates... 64
Cost of Power.....172
Operating Report.....174
Credit or Charge Account.....178
Sinking Fund.....180
Rural Distribution System.....400

V

Victoria Harbour—Load in Horsepower.. 27
Cost of Power.....172
Credit or Charge Account.....176
Sinking Fund.....180
Municipal Accounts.....A, 267; B, 307
Statements.....C, 325; D, 342; E, 354
Victoria Road—Load in Horsepower..... 28
Vineland—Municipal Distribution Systems Constructed.....403

W

Wainfleet Township—Municipal Distribution Systems Constructed.....403
Walkerton Quarry Rural Power District—Load in Horsepower..... 28
Miles of Line, Consumers and Rates... 64
Cost of Power.....172
Operating Report.....174
Credit or Charge Account.....178
Sinking Fund.....180
Rural Distribution System.....400
Walkerville—Load in Horsepower..... 20
Cost of Power.....132
Credit or Charge Account.....156
Sinking Fund.....164
Municipal Accounts.....A, 257; B, 297
Statements.....C, 325; D, 332; E, 354
Wallaceburg—Load in Horsepower..... 20
Cost of Power.....132
Credit or Charge Account.....156
Sinking Fund.....164
Municipal Accounts.....A, 257; B, 297
Statements.....C, 325; D, 332; E, 354
Wallaceburg Rural Power District—Load in Horsepower..... 22
Miles of Line, Consumers and Rates... 63
Cost of Power.....140
Operating Report.....148
Credit or Charge Account.....160
Sinking Fund.....165
Rural Distribution System.....400
Walsingham Rural Power District—Load in Horsepower..... 22
Miles of Line, Consumers and Rates... 63
Cost of Power.....140
Operating Report.....148
Credit or Charge Account.....160
Sinking Fund.....165
Rural Distribution System.....400
Walton Rural Power District—Load in Horsepower..... 22
Miles of Line, Consumers and Rates... 63
Cost of Power.....140
Operating Report.....148
Credit or Charge Account.....160
Sinking Fund.....165
Rural Distribution System.....399
Wardsville—Load in Horsepower..... 20
Cost of Power.....132
Credit or Charge Account.....156
Sinking Fund.....164
Municipal Accounts.....A, 257; B, 297
Statements.....C, 325; D, 342; E, 354
Metering Stations Constructed.....402
Warkworth—Load in Horsepower..... 45
Cost of Power.....212
Credit or Charge Account.....216
Municipal Accounts.....A, 273; B, 313
Statements.....C, 325; D, 342; E, 354
Wasdells Division (see Georgian Bay System), Operation of..... 25
Transformer and Distributing Stations. 80
Wasdells Falls—Power Generated..... 8
Waterdown—Load in Horsepower..... 20
Cost of Power.....132
Credit or Charge Account.....156
Sinking Fund.....164
Municipal Accounts.....A, 257; B, 297
Statements.....C, 325; D, 342; E, 354
Waterdown Rural Power District—Load in Horsepower..... 22
Miles of Line, Consumers and Rates... 62
Cost of Power.....140
Operating Report.....148
Credit or Charge Account.....160
Sinking Fund.....165
Rural Distribution System.....399
Waterford—Load in Horsepower..... 20
Cost of Power.....132
Credit or Charge Account.....156
Sinking Fund.....164
Municipal Accounts.....A, 257; B, 297
Statements.....C, 325; D, 342; E, 354
Waterford Rural Power District—Load in Horsepower..... 22
Miles of Line, Consumers and Rates... 63
Cost of Power.....140
Operating Report.....148

Credit or Charge Account.....160
Sinking Fund.....165
Rural Distribution System.....400
Waterloo—Load in Horsepower..... 20
Cost of Power.....132
Credit or Charge Account.....156
Sinking Fund.....164
Municipal Accounts.....A, 257; B, 297
Statements.....C, 325; D, 332; E, 354
Watford—Load in Horsepower..... 20
Cost of Power.....132
Credit or Charge Account.....156
Sinking Fund.....164
Municipal Accounts.....A, 257; B, 297
Statements.....C, 325; D, 342; E, 354
Waubaushene—Load in Horsepower..... 27
Cost of Power.....172
Credit or Charge Account.....176
Sinking Fund.....180
Municipal Accounts.....A, 267; B, 307
Statements.....C, 325; D, 342; E, 354
Welland—Load in Horsepower..... 20
Cost of Power.....132
Credit or Charge Account.....156
Sinking Fund.....164
Rural Lines.....167
Municipal Accounts.....A, 257; B, 297
Statements.....C, 325; D, 330; E, 354
Welland Rural Power District—Load in Horsepower..... 22
Miles of Line, Consumers and Rates... 62
Cost of Power.....142
Operating Report.....148
Credit or Charge Account.....160
Sinking Fund.....165
Rural Distribution System.....399
Wellesley—Load in Horsepower..... 20
Cost of Power.....132
Credit or Charge Account.....156
Sinking Fund.....164
Municipal Accounts.....A, 258; B, 298
Statements.....C, 326; D, 342; E, 356
Wellington—Load in Horsepower..... 45
Cost of Power.....212
Credit or Charge Account.....216
Municipal Accounts.....A, 273; B, 313
Statements.....C, 326; D, 342; E, 356
Wellington Rural Power District—Miles of Line, Consumers and Rates..... 65
Operating Report.....214
Credit or Charge Account.....216
Rural Distribution System.....401
West Lorne—Load in Horsepower..... 20
Cost of Power.....132
Credit or Charge Account.....156
Sinking Fund.....164
Municipal Accounts.....A, 258; B, 298
Statements.....C, 326; D, 342; E, 356
Weston—Load in Horsepower..... 20
Cost of Power.....134
Credit or Charge Account.....156
Sinking Fund.....164
Municipal Accounts.....A, 258; B, 298
Statements.....C, 326; D, 332; E, 356
Williamsburg—Load in Horsepower..... 30
Cost of Power.....184
Credit or Charge Account.....188
Sinking Fund.....190
Municipal Accounts.....A, 269; B, 309
Statements.....C, 326; D, 342; E, 356
Williamsburg Rural Power District—Miles of Line, Consumers and Rates. 65
Operating Report.....186
Credit or Charge Account.....188
Sinking Fund.....190
Rural Distribution System.....401
Winchester—Load in Horsepower..... 30
Cost of Power.....184
Credit or Charge Account.....188
Sinking Fund.....190
Municipal Accounts.....A, 269; B, 309
Statements.....C, 326; D, 342; E, 356
Windsor—Load in Horsepower..... 20
Cost of Power.....134
Credit or Charge Account.....156
Sinking Fund.....164
Municipal Accounts.....A, 258; B, 298
Statements.....C, 326; D, 330; E, 356
Wingham—Load in Horsepower..... 27
Cost of Power.....172
Credit or Charge Account.....176
Sinking Fund.....180
Municipal Accounts.....A, 267; B, 307
Statements.....C, 326; D, 332; E, 356
Wheatley—Load in Horsepower..... 20
Cost of Power.....134
Credit or Charge Account.....156
Sinking Fund.....164
Municipal Accounts.....A, 258; B, 298
Statements.....C, 326; D, 342; E, 356
Whitby—Load in Horsepower..... 45
Municipal Work..... 55
Cost of Power.....212
Credit or Charge Account.....216
Municipal Accounts.....A, 273; B, 313
Statements.....C, 326; D, 332; E, 356
Wood and Steel-pole Transmission and Telephone Lines.....393
Woodbridge—Load in Horsepower..... 20
Cost of Power.....134
Credit or Charge Account.....156
Sinking Fund.....164
Municipal Accounts.....A, 259; B, 299
Statements.....C, 326; D, 342; E, 356
Woodbridge Rural Power District—Load in Horsepower..... 22
Miles of Line, Consumers and Rates... 63
Cost of Power.....142
Operating Report.....148
Credit or Charge Account.....160
Sinking Fund.....165
Rural Distribution System.....400
Wood-Pole Telephone Lines.....390
Woodstock—Load in Horsepower..... 20
Cost of Power.....134
Credit or Charge Account.....156
Sinking Fund.....164
Municipal Accounts.....A, 259; B, 299
Statements.....C, 326; D, 330; E, 356
Woodstock District—Transformer and Distributing Stations..... 78
Woodstock Rural Power District—Load in Horsepower..... 22
Miles of Line, Consumers and Rates... 63
Cost of Power.....142
Operating Report.....148
Credit or Charge Account.....160
Sinking Fund.....165
Rural Distribution System.....399
Woodville—Load in Horsepower..... 28
Cost of Power.....172

Credit or Charge Account.....176
Sinking Fund.....180
Municipal Accounts.....A, 267; B, 307
Statements.....C, 326; D, 342; E, 356
Wyoming—Load in Horsepower..... 20
Cost of Power.....134
Credit or Charge Account.....156
Sinking Fund.....164
Municipal Accounts.....A, 259; V, 299
Statements.....C, 326; D, 342; E, 356

Y

York Township—Municipal Accounts.....A, 259; B, 299
Statements.....E, 356
York, East, Township—Load in Horsepower..... 20
Cost of Power.....134
Credit or Charge Account.....156
Sinking Fund.....164
Municipal Accounts.....A, 259; B, 299
Statements.....C, 326; D, 342; E, 356
York, North, Township—Load in Horsepower..... 20
Cost of Power.....134
Credit or Charge Account.....156
Sinking Fund.....164
Municipal Accounts.....A, 259; B, 299
Statements.....C, 326; D, 342; E, 356

Z

Zurich—Load in Horsepower..... 20
Cost of Power.....134
Credit or Charge Account.....156
Sinking Fund.....164
Municipal Accounts.....A, 259; B, 299
Statements.....C, 326; D, 342; E, 356

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CANADA

PROVINCIAL AUDITOR'S REPORT

1926-27

Prepared pursuant to the provisions of an Order-in-Council dated the 28th day of October, 1909

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CANADA

To His Honour W. D. Ross,
Lieutenant-Governor of the Province of Ontario.

May It Please Your Honour:

The undersigned has the honour to present to Your Honour the Report of the Provincial Auditor pursuant to the provisions of R.S.O. 1927, chap. 25, sec. 13, subsec. 2, of the Audit Act.

Respectfully submitted,

J. D. Monteith,
Treasurer of Ontario.

Treasury Department, Ontario,
Toronto, February 15th, 1928.

PROVINCIAL AUDITOR'S OFFICE,
Toronto, February 15th, 1928.

SIR: I have the honour to submit for the information of the Legislative Assembly, pursuant to the provisions of an Order-in-Council dated 28th October, 1909, as provided by R.S.O. 1927, chap. 25, subsection 2 of section 31, and pursuant to the provisions of subsection 2 of section 13, and sections 27 and 28 of the Audit Act:

(A) Introduction.
(B) Legal Opinions.
(C) Treasury Board Over Rulings.
(D) Statement of Special Warrants Issued.
(E) Statement of Expenditures in Excess of Appropriations.

Respectfully submitted,

G. A. BROWN,
Provincial Auditor.

HON. J. D. MONTEITH,
Treasurer of Ontario.

INDEX

PAGE

(A) Introduction 7

(B) Legal Opinions:

Re Bowling Alleys 17

Re Passing of a Treasury Board Minute During Session 19

Re Fees Payable to the Crown re Letters Probate 20

Re Payment of Gratuity to Dr. W. T. Wilson 22

(C) Treasury Board Over-Rulings:

Re Allowance to A. Leizert 27

Re Wellington Street Paving, Sault Ste. Marie 29

(D) Special Warrants 35

(E) Treasury Board Minutes 41

A

INTRODUCTION

Report of the Provincial Auditor

INTRODUCTION

I have the honour to submit my report for the fiscal year ended October 31st, 1927, pursuant to the provisions of Section 13 (2) of the Audit Act, R.S.O. 1927, Chapter 25.

Public Accounts

The compilation of the Public Accounts for the fiscal year 1926-27 has been followed in respect to last year's accounts with some further improvements.

An improvement to which I particularly refer, and one which will be a source of greater information to Honourable Members of the Legislature, is the Statement of Expenditures on Roads in Northern and Northwestern Ontario, immediately preceding the details. (See pages H 11-13.)

Statements, comparative and otherwise, of Receipts and Expenditures, Special Funds, Public Debt, Assets and Liabilities, etc., will be found upon reference to Index to Statements, Public Accounts, page 7.

The following epitomized Statements of Receipts and Expenditure are summarized as follows:

ORDINARY REVENUE AND EXPENDITURE

Ordinary Revenue		$56,306,224 51
Ordinary Expenditure		55,763,688 63
Excess of Ordinary Revenue over Expenditure		$542,535 88
Deduct—Discount on Bond issues	$22,132 00	
" on Treasury Bill issues	144,107 50	
Premiums paid on Bonds and Stock purchased	17,072 99	
		183,312 49
Surplus		$359.223 39

See Public Accounts, page 11.

CAPITAL RECEIPTS AND EXPENDITURE

Capital Receipts	$2,748,162 73
Capital Expenditure	15,828,464 41

See Public Accounts, pages 10 and 11.

GENERAL SUMMARY

Receipts

Balance in Bank, November 1st, 1926	$1,135,259 28
Total Ordinary Revenue	56,306,224 51
Total Capital Revenue	2,748,162 73
Public Debt—Proceeds of Bond and Treasury Bill issues	63,202,159 57
Loan repayments	3,985,689 11
Special Funds	2,187,215 97
	$129,564,711 17

Expenditure

Total Ordinary Expenditure	$55,763,688 63
Total Capital Expenditure	15,828,464 41
Public Debt—Bonds and Treasury Bills, matured and paid	47,485,000 00
Loans advanced	9,102,743 76
Special Funds	745,670 22
Balance in Banks, October 31st, 1927	639,144 15
	$129,564,711 17

See Public Accounts, pages 10 and 11.

STATEMENT SHOWING APPROPRIATIONS UNDER SUPPLY BILL, STATUTORY GRANTS AND SPECIAL WARRANTS, AND THE ACTUAL EXPENDITURE FOR THE FISCAL YEAR ENDED OCTOBER 31ST, 1927.

		Appropriations under Supply Bill	Statutory Grants	Special Warrants	Total	Actual Expenditure	Appropriations Unexpended	Appropriations Exceeded
A	Lieutenant-Governor's Office	$5,450 00	.....	.....	$5,450 00	$5,450 00	.....	.....
B	Prime Minister's Department	15,315,929 00	$1,367,713 76	$139,520 04	16,823,162 80	5,831,154 74	$11,137,271 02	$145,262 96
C	Legislation	396,775 00	.....	.....	396,775 00	366,049 08	33,169 32	2,443 40
D	Attorney-General's Department	2,158,706 30	662,830 99	500 00	2,822,037 29	2,479,317 61	368,413 89	25,694 21
E	Insurance Department	50,750 00	.....	.....	50,750 00	52,288 46	200 42	1,738 88
F	Education Department	9,076,598 39	560,335 11	10,895 28	9,647,828 78	9,615,727 07	413,046 05	380,944 34
G	Lands and Forests Department	2,331,150 00	10,227 93	33,450 01	2,374,827 94	2,527,146 07	139,461 20	291,779 33
H	Northern Development Department	578,500 00	4,046,494 32	.....	4,624,994 32	4,556,134 11	68,860 21	.....
I	Mines Department	377,002 00	8,000 00	14,876 83	399,878 83	339,070 66	69,331 65	8,523 48
J	Game and Fisheries Department	532,800 00	.....	.....	532,800 00	492,472 88	49,994 19	9,667 07
K	Public Works Department	2,604,934 72	24,295 00	10,907 47	2,640,137 19	2,176,093 91	851,833 98	387,790 70
L	Highways Department	483,586 25	13,383,701 92	1,363 45	13,868,651 62	13,959,266 23	21,577 79	112,192 40
M	Health Department	754,715 00	8,000 00	.....	762,715 00	682,080 65	132,229 40	51,595 05
N	Labour Department	2,514,880 00	.....	25,071 92	2,539,951 92	2,455,963 65	102,192 99	18,204 72
O	Treasury Department	642,080 00	73,511,303 00	2,500 00	74,155,883 00	73,988,354 89	170,401 78	2,873 67
P	Provincial Auditor's Office	88,750 00	6,000 00	.....	94,750 00	103,024 03	625 00	8,899 03
Q	Provincial Secretary's Department	6,469,876 16	18,371 68	4,348 64	6,492,596 48	6,555,780 81	270,049 00	333,233 33
R	Agriculture Department	2,489,950 80	8,931 67	2,506 38	2,501,388 85	2,339,409 12	234,253 13	72,273 40
S	Miscellaneous	585,600 00	.....	.....	585,600 00	387,177 68	210,321 86	11,899 54
	Total	$47,458,033 62	$93,616,205 38	$245,940 02	$141,320,179 02	$128,911,961 65	$14,273,232 88	$1,865,015 51
	Federal Aid	.....	.....	.....	.....	$13,605 37	.....	.....

Audit of Revenue

The auditing of all receipts, as outlined in my previous report, has been vigourously applied during the year to all branches of the Public Service responsible for the collection of revenue.

It is a matter of great satisfaction to report that the accounting systems, as installed and suggested by the Audit Office, have been the means of keeping a much closer supervision over the various receipts, and the officials responsible for the collection and handling of provincial revenues are to be highly commended for promptly adopting proper accounting systems.

Outstanding revenues are receiving the attention of the Departments concerned, and large sums are being collected for arrears of maintenance due from patients in Provincial Institutions, and from companies in arrears for filing returns, etc.

In January, 1927, the Honourable Provincial Treasurer established the office of Controller of Revenue, which no doubt will tend towards having a much better supervision over the revenues of the Province. The Auditor will report any revenues in arrears to the Controller, whose duty it shall be to look after the collection of same.

The industrial operations carried on in the Guelph Reformatory, Mercer Reformatory, Brick and Tile Plant, and Ontario Hospital, Orillia, have been audited for the year.

A very comprehensive audit was carried on during the year in connection with the following legal Offices: Sheriffs, Crown Attorneys, Surrogate Registrars, County Court Clerks, and Clerks of the Peace.

Many of the above offices required the installation of proper records and forms, and I desire to express to the Inspector of Legal Offices my appreciation for his prompt approval and assistance in complying with any suggested improvement necessary for the proper accounting by Officers of the Crown.

Special Audits

The books and accounts of the following Government Commissions and Boards have been audited during the year:

1. Niagara Parks Commission.
2. Burlington Beach Commission.
3. Long Point Park Commission.
4. Ontario Athletic Commission.
5. Settlers' Loan Commission.
6. Mothers' Allowance Commission.
7. Soldiers' Aid Commission.
8. Agricultural Development Board.
9. Ontario Public Service Superannuation Fund.

Special Auditors were appointed for the auditing of the following:

1. Hydro-Electric Power Commission.
2. Workmen's Compensation Board.
3. Liquor Control Board.
4. Office of Public Trustee.

Investigations of a special nature were carried on by a member of the Audit Staff in connection with duty payable by estates under the Succession Duty Act.

General Remarks

Additional accommodation was provided for the Audit Office and the offices are now located in the south-east wing of the Main Building, on the third floor.

The work of the Audit Office is carried on by 38 permanent and 11 temporary employees, and I desire to express my appreciation to Mr. T. R. Jennings, Assistant Auditor, and to my staff for their hearty co-operation and loyal support and for the efficient service they have rendered to the Province.

G. A. Brown,
Provincial Auditor.

Toronto, February 24th, 1928.

B

LEGAL OPINIONS

LEGAL OPINIONS

Re Bowling Alleys

PROVINCIAL AUDITOR'S OFFICE,
Toronto, February 16th, 1927.

DEAR MR. BAYLY:

A requisition from the Public Works Department is before me for the issue of a cheque to Jackson Lewis Company, Limited, for $1,247.00 for the construction and installation of bowling alleys in the New East Block, said payment to be charged to Appropriation 50, Item 1, "To provide additional accommodation."

I beg to report that in my opinion there is no Legislative authority for an expenditure of this nature and it would not appear to be a proper charge against the vote above quoted, "To provide additional accommodation."

I am submitting this matter to you for your written opinion under the provisions of Section 14 (1) (*a*) of the Audit Act.

Yours truly,

G. A. BROWN,

Provincial Auditor.

EDWARD BAYLY, ESQ.,
Deputy Attorney-General,
Buildings.

DEPARTMENT OF ATTORNEY-GENERAL,
Toronto 5, February 28th, 1927.

DEAR MR. BROWN:

I have your letter of February 16th, asking for my opinion under the Audit Act, R.S.O. 1914, Chapter 23, Section 14 (1) (*a*), as to the authority for charging an account of Jackson Lewis Company, Llmited, for the installation of bowling alleys in the New East Block against the appropriation, "To provide additional accommodation, New East Block, Vote 50, Item 1." In my opinion, the payment of this account out of the above appropriation appears to be authorized as the word "accommodation" is elastic.

Yours faithfully,

E. BAYLY,

Deputy Attorney-General.

GORDON A. BROWN, ESQ.,
Provincial Auditor,
Buildings.

PROVINCIAL AUDITOR'S OFFICE,
Toronto, March 2nd, 1927.

DEAR MR. BAYLY:

I have before me your letter of February 28th in reply to mine of February 16th.

May I be permitted to state that your opinion appears to be on the word "accommodation" and that the words in the vote "To provide additional accommodation" are sufficiently broad enough to authorize the payment of the cost of installing bowling alleys in the New East Block.

I quite agree with you that the word "accommodation" is elastic, but the point I am raising is, that in my opinion specific Legislative authority is required, authorizing the expenditure for the installation of bowling alleys, as an expenditure of this nature would not appear to be chargeable to the vote "To provide additional accommodation."

Bowling alleys are not an accommodation coming within the meaning of the vote mentioned.

I would appreciate a further opinion from you.

Yours very truly,

G. A. BROWN,

Provincial Auditor.

EDWARD BAYLY, ESQ., K.C.,
Deputy Attorney-General.

DEPARTMENT OF ATTORNEY-GENERAL,
Toronto 5, March 3rd, 1927.

MY DEAR MR. BROWN:

I have your letter of March 2nd. In my view the vote "To provide additional accommodation" is sufficient for any purpose that comes reasonably within the meaning of the word "accommodation." It might be objected that telephones were not necessary in many offices, that more chairs are supplied than are required, that a rest room or a number of washrooms are quite unnecessary and that fewer would do. In this view, therefore, I think it is a matter for the Minister in charge to decide what is in effect "accommodation" and (so long as his decision does not clearly violate the natural meaning which could be attached to the words of the vote) that no additional legislative authority is required.

Yours faithfully,

E. BAYLY,

Deputy Attorney-General.

G. A. BROWN, ESQ.,
Provincial Auditor,
Buildings.

Re passing of a Treasury Board Minute during Session

PROVINCIAL AUDITOR'S OFFICE,
Toronto, March 17th, 1927.

Memorandum for:
HON. W. H. PRICE,
Attorney-General.

I have before me your application for a Treasury Board Minute for $15,000.00 to supplement the appropriation Vote 13, Item 11, Crown Counsel Prosecutions.

Before referring this application to the Honourable the Treasury Board, I felt that you should be advised of the fact that a Treasury Board Minute to supplement an appropriation has never been passed while the Legislature is in session.

The late Mr. Clancy's opinion was that while the machinery of the Legislature was in operation no appropriation could be supplemented by a Treasury Minute.

In my opinion the Treasury Board is not precluded from passing an order under the provisions of R.S.O. 1914, Chapter 23, Section 26, of the Audit Act.

The only matter referred to in the Act, which could not be done while the Legislature is in session, is the issuing of a Special Warrant.

I would appreciate having a legal opinion on the matter in question.

G. A. BROWN,
Provincial Auditor.

DEPARTMENT OF ATTORNEY-GENERAL,
Toronto 5, March 18th, 1927.

MY DEAR SIR:

Your memorandum to the Attorney-General of the 17th March has been referred to me for attention. The provisions of the Audit Act, Section 26, seem quite clear and are not limited. I am of opinion, therefore, that the sitting of the Legislature has nothing to say to the power of the Treasury Board to pass an order under its provisions. There is nothing in the Statute itself even to suggest that the sitting of the Legislature should curtail the Board's power and as under our system exhausted appropriations are not supplemented immediately by the Legislature when it is sitting, there would be no object in any other interpretation even if the Statute warranted it.

Yours faithfully,
E. BAYLY,
Deputy Attorney-General.

GORDON A. BROWN, ESQ.,
Provincial Auditor,
Buildings.

Re Fees Payable to the Crown on Application for Letters Probate

PROVINCIAL AUDITOR'S OFFICE,
Toronto, May 26th, 1927.

DEAR MR. BAYLY:

I have been carrying on an audit of the offices of the Surrogate Registrars throughout the Province, and am having all instruments examined to ascertain that sufficient stamps are attached for the issuing of the probates.

A question has been brought to my attention that Crown fees are being collected only on the Ontario assets of an estate, and excluding the value of the estate outside of Ontario.

Section 2 of 10-11 George V, Chapter 33, provides that the fees payable under the Surrogate Court Act upon the value of the estate of the deceased shall be calculated upon the value of the whole estate.

In view of the different opinions held by Mr. I. A. Humphries, Inspector of Legal Offices, and Mr. J. T. White, Controller of Revenue, in respect to the matter above referred to, I would appreciate a ruling on this point in order that I may properly proceed with the audit.

I attach hereto a sample case.

Original affidavit of value and relationship..... $4,092,569 07
(Comprising estate in Ontario, other Provinces and U.S.A.)
Inventory of estate as filed by solicitor for Registrar's Fees..... 2,291,163 42
(Apparently comprising only estate situate within Ontario)
Registrar's, Crown, and Judge's Fees were collected on the latter amount only.

Yours very truly,

G. A. BROWN,

Provincial Auditor.

EDWARD BAYLY, ESQ.,
Deputy Attorney-General.

DEPARTMENT OF ATTORNEY-GENERAL,
Toronto 5, June 20th, 1927.

MY DEAR SIR:

I submitted your letter of May 26th to the Inspector of Legal Offices and enclose his opinion with which in the result I concur.

Yours faithfully,

E. BAYLY,

Deputy Attorney-General.

G. A. BROWN, ESQ.,
Provincial Auditor,
Buildings.

Memorandum for:

MR. G. A. BROWN,
Provincial Auditor.

I am now inclined to agree in Mr. Humphries' opinion regarding this.

J. W. WHITE,
Controller of Revenue.

INSPECTOR OF LEGAL OFFICES,
Toronto, May 31st, 1927.

Memorandum for:

MR. BAYLY.

In reference to the attached letter from the Auditor, Mr. Brown, the following are my views:

Mr. Justice Middleton, in giving judgment in the case of re Pilkey, 22 O.W.N., 1922, page 248, was dealing with this question, what is the proper amount payable in fees when an application is made for letters of administration to the estate of a person resident out of Ontario, having property within Ontario?

In this case the property within Ontario was worth less than $400, but the estate including the foreign assets exceeded that amount.

The section of the Act appertaining to this case is Section 73 (1), as follows:

> "Where letters probate, letters of administration . . . are sought and the whole property . . . does not exceed in value $400," etc.

Mr. Justice Middleton stated the fees are confined to the nominal charge of $2.00 only where the whole property of the deceased does not exceed in value $400.00.

The whole property of the deceased clearly refers to the foreign as well as the Ontario assets.

The wording of the Registrars' Tariff, Items 8 and 11, is entirely different and may well be limited to the Ontario assets.

Item 8 of the Tariff is as follows:

> "On every grant of letters probate or letters of administration or guardianship where the *personal property devolving* is under $1,000," etc.

Item 11 is as follows:

> "For preparing probate or letters of administration or guardianship issued under the seal of the Court where the *estate* is for $2,000, etc....."

The learned Judge says as follows in referring to these two items:

> "These items are not very happily worded . . . one speaks of the *property devolving*, which must refer to the property upon which the letters probate or letters of administration have operative effect, and in the other item the word used is *estate*, which should be similarly defined as meaning to which the probate or administration relates."

Therefore the effect of this judgment is that the words "whole estate" in Section 73 in dealing with the fees is limited under Items 8 and 11 to the Ontario assets only.

Applying this to the Crown's and Judge's fees set out in Schedules A and B of the Surrogate Courts Act, the wording of the schedules would govern, and that wording is as follows:

"*Fees payable to Judge.*

"On every grant of probate or administration where the *property devolving* does not exceed," etc.

Fees payable to the Crown are also based upon the *property devovling.*

Therefore the property devovling as far as these fees to the Judge and Crown are concerned refer to the property upon which the letters of probate or administration have operative effect, namely, the Ontario assets only, and I, as Inspector, have so ruled. See my report for 1925, page 58.

The amendment under 10 and 11 George V, Chapter 33, Section 2, provides that the fees payable shall be calculated upon the value of the whole estate including the real estate as well as the personal estate, but the fees payable to the Registrar shall continue to be calculated upon the value of the personal estate only.

Prior to the passing of this amendment the Judge's fees were payable on personal estate only.

I am of opinion that fees to the Judge and Crown are based upon the "whole estate," but in arriving at the basis upon which these fees are to be computed, Schedules A and B above referred to govern, and such fees are therein stated to be based upon the value of the property devolving.

Therefore, applying the decision of Mr. Justice Middleton, above referred to, the property devolving being the whole estate of the real estate and personal estate so devolving, must refer to the property upon which the letters of probate or administration have operative effect, and that is the Ontario estate only.

I. A. HUMPHRIES,

Inspector of Legal Offices.

May 31st, 1927.

Re Payment of Gratuity to Dr. W. T. Wilson

PROVINCIAL AUDITOR'S OFFICE,
Toronto, October 31st, 1927.

DEAR MR. BAYLY:

Requisition No. 4207 from the Public Institutions Office, Provincial Secretary's Department, in favour of Dr. W. T. Wilson, Ontario Hospital, Cobourg, $2,550.00, has been presented for payment under the authority of an Order-in-Council, dated September 29th, 1927, which reads in part as follows:

"That Dr. W. T. Wilson, Superintendent, Ontario Hospital, Cobourg, be paid a gratuity of $2,550.00, payable from Vote 109, Item 2."

In view of the fact that Dr. Wilson has recently been superannuated and is drawing superannuation allowance, it appears to me that the Order-in-Council, authorizing the payment of a gratuity, conflicts with Section 31 of the Public Service Superannuation Act, 1920.

May I ask, therefore, pursuant to the provisions of Section 14 (1) (*a*) of the Audit Act, if you will be good enough to let me have a written legal opinion as to the legality of paying a gratuity in addition to the superannuation allowance.

Dr. Wilson was appointed to the Public Service prior to January 1st, 1898 (see Section 18 of the Public Service Act).

As this is a matter which will establish a precedent, I would appreciate very much if you could let me have the legal opinion asked for at your earliest opportunity.

Yours very truly,

G. A. Brown,
Provincial Auditor.

Edward Bayly, Esq., K.C.,
Deputy Attorney-General,
Buildings.

Department of Attorney-General,
Toronto, December 9th, 1927.

Memorandum for:
The Provincial Auditor.

Pursuant to Clause (*a*) of Subsection 1 of Section 14 of the Audit Act, R.S.O. 1914, Chapter 23, I am of opinion on the facts stated by you in your memorandum of 17th October that the payment proposed to be made to Dr. W. T. Wilson, formerly Superintendent of the Ontario Hospital, Cobourg, of a gratuity of $2,550, under the authority of an Order-in-Council dated 29th September, 1927, is authorized by law, the Legislative authority for such payment being Section 18 of the Ontario Public Service Act, R.S.O. 1914, Chapter 14.

In my opinion there is no conflict between the provisions of Section 18 and those of Section 31 of the Ontario Public Service Superannuation Act, 1920, Chapter 4, as enacted by 1924, Chapter 7, Section 7. Section 31 provides as follows:

> "An employee who is entitled to benefits from any other Superannuation Act or fund to which the Government contributes shall not be eligible for benefits under this Act."

Section 18 of the Ontario Public Service Act does not entitle anyone to any benefits as it is clearly stated therein that:

> "Where the services of a civil servant . . . are dispensed with . . . there may be paid to him . . . upon the order of the Lieutenant-Governor-in-Council a sum not exceeding one month's pay for each year of his service."

The payment of money under this section lies, therefore, entirely in the discretion of the Lieutenant-Governor-in-Council, and no civil servant has, in my opinion, any legal right or title whatever to benefit thereunder. I also think that Section 18 cannot be regarded as part of a Superannuation Act, nor can payments under Section 18, in my view, be regarded as payments from a superannuation fund.

It is clear, therefore, that a payment to Dr. Wilson, if made under a proper Order-in-Council, is authorized by Section 18 of the Ontario Public Service Act.

E. Bayly.
Deputy Attorney-General.

C

TREASURY BOARD OVER-RULINGS

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TREASURY BOARD OVER-RULINGS

Re Allowance to A. Leizert, $3,000.00

PROVINCIAL AUDITOR'S OFFICE,
Toronto, March 30th, 1927.

DEAR MR. MCCREA:

I have before me Departmental Requisition No. 594 and an Order-in-Council directing that an allowance be made to Mr. A. Liezert of $3,000.00 on compassionate and equitable grounds as compensation for the loss he sustained in connection with the purchase of certain mining machinery.

May I be permitted to state, there would not appear to be any Legislative appropriation available for a payment of this nature.

It is hardly conceivable that the Legislature intended that compassionate allowances could be paid out of the Vote for Unforeseen and Unprovided.

I would appreciate having a ruling of the Treasury Board as I do not feel justified in authorizing the issue of a cheque to Mr. Liezert.

Yours very truly,

G. A. BROWN,

Provincial Auditor.

HONOURABLE C. MCCREA,
Minister of Mines,
Buildings.

MINISTER'S OFFICE,
Toronto, March 31st, 1927.

THE CLERK OF THE TREASURY BOARD,
Parliament Buildings,
Toronto, Ont.

DEAR SIR:

Pursuant to the Audit Act, Chapter 23, R.S.O. 1914, Section 14, Subsection 1, Clause (*c*), I beg to submit to the Treasury Board, the matter of the issue of a cheque amounting to $3,000.00 payable to A. Liezert, being compensation made to him on compassionate and equitable grounds for losses sustained in connection with the purchase of certain mining machinery, and authorized by Order-in-Council dated 26th March, 1927, for which requisition was made by the Department of Mines on March 30th, 1927.

I enclose, as required by the said section, a copy of the correspondence together with a memorandum setting out the facts.

Yours very truly,

C. MCCREA.

Minister of Mines.

MINES DEPARTMENT,
Toronto, March 24th, 1927.

Memorandum for:

THE MINISTER.

With regard to the attached memorandum from His Honour Judge Godson, accompanying which is a memorandum by Mr. Hugh J. Macdonald, dealing with A. Liezert's claim for compensation in respect of losses sustained by him in the purchase of machinery on the Sawbill and Hammond Reef mining locations, Port Arthur District, the undersigned has the honour to observe that the whole matter was enquired into and reported upon by Judge Godson in February, 1922. Judge Godson found at that time, and reiterates in his present memorandum, that Liezert has not a legal claim.

The difficulties in which Liezert found himself in attempting to remove the machinery which he had bought, arose largely out of his also removing machinery which he had not bought, on an adjoining claim, which he thought was included in the sale to him, but which as a matter of fact was not so included. Liezert had a right to remove the machinery which he had purchased, but not that which he had not purchased. In the course of removal, however, the two lots of machinery became intermixed, and there was certainly considerable delay on the part of the person authorized by the Department to separate the machinery belonging to Liezert from that which did not belong to him. The railway declined to remove the articles while the ownership was in doubt. They were left on the siding and it is alleged and probably with truth, that considerable of the machinery was stolen. In the end the whole transaction proved a total loss to Liezert, who is now broken in health and quite destitute.

Under all the circumstances, the undersigned would recommend that on compassionate and equitable grounds, some compensation should be made to this man, say, to the extent of $3,000.

Respectfully submitted,
THOS. W. GIBSON,
Deputy Minister.

COPY OF A MINUTE OF THE TREASURY BOARD, DATED THE 31ST DAY OF MARCH, A.D. 1927.

A difference having arisen between the Provincial Auditor and the Department of Mines as to the issue of a cheque for $3,000, payable to A. Liezert, being compensation made to him on compassionate and equitable grounds for losses sustained in connection with the purchase of certain mining machinery, and authorized by Order-in-Council dated 26th March, 1927, for which requisition was made by the Department of Mines on March 30th, 1927, and charging such amount to Vote 109, Item 3, "Unforeseen and Unprovided"; and the matter having been referred by the said Department for the determination of the Treasury Board under the provisions of Clause (*c*) Subsection 1 of Section 14 of the Audit Act, Chapter 23, R.S.O. 1914.

Upon consideration of the correspondence and the facts as set out in the memorandum submitted by the Deputy Minister of Mines, the Board directs that a cheque shall forthwith issue for the amount in question, payable out of the Vote above mentioned.

Certified,
C. F. BULMER,
Clerk, Treasury Board.

Re Wellington Street Paving, Sault Ste Marie

PROVINCIAL AUDITOR'S OFFICE,
Toronto, November 25th, 1926.

DEAR SIR:

Under the provisions of the Highways Improvement Act, 15 Geo. V, Chap. 26, Sec. 3, Subsection 1, where a street in any urban municipality not separated from the county is *an extension* of or connects *different portions of roads* included in the county road system, the council of the county shall include in the county road system the construction or improvement of the roadway on such street to the extent of *20 feet* in width and shall assume the cost thereof.

It would appear that the Act above quoted should be read in conjunction with the Northern Development Act, 14 Geo. V, Chap. 14, Section 2, in regard to connecting links.

May I ask, therefore, if the proposed payment on a 50 per cent. basis for the making of a permanent roadway on Wellington Street, Sault Ste. Marie, should not be limited to twenty feet instead of twenty-four feet, thus making the amount due the Corporation of Sault Ste. Marie $15,943.81 and not $19,132.54, as recommended.

Treasury Voucher 1262 is herewith returned.

Yours truly,

G. A. BROWN,

Provincial Auditor.

C. H. FULLERTON, ESQ.,
Deputy Minister,
Northern Development Dept., Buildings.

Northern Development Department,
Toronto, Nov. 26th, 1926.

DEAR SIR:

I have yours of the 25th inst., suggesting that the section of the Highways Improvement Act should be read in conjunction with a section of the Northern Development Act.

I regret to state that I do not see that they have the slightest relation to each other. Under 14 George V, Chapter 14, Section 2, it seems quite clear that the Minister has the power to direct the proportion of the cost of the work to be borne by the municipality.

I respectfully submit there is no room for argument about this.

Yours very truly,

C. H. FULLERTON,

Deputy Minister.

G. A. BROWN, ESQ.,
Provincial Auditor,
Buildings.

PROVINCIAL AUDITOR'S OFFICE,
Toronto, November 27th, 1926.

DEAR SIR:

In reply to your letter of 26th instant, which is in reply to mine of the 25th instant, I may say that no objection was raised as to the power of the Minister under 14 Geo. V, Chap. 14, Sec. 2, to direct the proportion of the cost of the work to be borne by the municipality.

In my opinion the Minister has full authority under the Act as above quoted to direct what proportion of the cost of the work is to be borne by the municipality, but under what authority is the width of the roadway fixed at twenty-four feet as the basis of arriving at the 50 per cent. allowance to be paid on the cost of the work.

You are quite right in stating that the Highways Improvement Act and the Northern Development Act have not the slightest relation to one another, but it does seem reasonable and businesslike that where two Departments are building roads which are known as connecting links, the same provisions should apply to each.

The width of the road known as a connecting link is fixed by Statute under the Highways Improvement Act, but not by the Northern Development Act.

In view that no unnecessary delay will be occasioned in the issuing of the cheque, I would suggest that you submit the matter to the Treasury Board for a ruling, or on the other hand, make a payment at once of $15,943.81, pending adjustment.

Yours truly,

G. A. BROWN,

Provincial Auditor.

C. H. FULLERTON, ESQ.,
Deputy Minister,
Northern Development Department,
Buildings.

Northern Development Department,
Toronto, December 2nd, 1926.

MR. G. A. BROWN,
Provincial Auditor,
Buildings.

DEAR SIR:

I understood you to say, when I discussed with you over the 'phone your letter of the 27th ult., you were satisfied with the Minister's authority to make the assessment and that if I returned the requisition on Monday, as I did, you would pass it through.

Evidently your understanding was not the same as mine, for I find it on my desk again.

The Legislature made a certain enactment with regard to the power of the Minister and it is not for me to say that they should have qualified it by making this power apply only to a certain width, length or thickness of highway when arriving at its cost or to criticize the Minister's assessment as being unreasonable or unbusinesslike.

If you still insist on having the matter referred to the Treasury Board, I shall be glad to carry out your wishes.

Yours very truly,

C. H. FULLERTON,

Deputy Minister.

Provincial Auditor's Office,
Toronto, December 3rd, 1926.

DEAR SIR:

In reply to your letter of 2nd instant, I may say that in reference to our telephone conversation on Saturday, was to the effect that you would discuss the matter further with me on Monday.

I am still of the opinion that where the Northern Development Department is constructing a road through a municipality to connect with a main highway, that the cost to be borne by the Province should be on the same basis as a connecting link built by the Highways Department.

The question as to the powers of the Minister is not being criticized; but it is quite apparent that under the provisions of 14 Geo. V, Chap. 14 Section 2, the Legislature never intended that where two Departments are building roads known as connecting links, that one Department had no limitations as to the proportion of cost to be borne by the Province, and the other Department to be limited by Statute (See 15 Geo. V, Chap. 26, Sec. 3, Subsection 1).

Therefore, in my opinion, the two Acts should be read together.

If, in your opinion, the municipality of Sault Ste. Marie should be paid on the basis as recommended, viz., 50 per cent. on cost of a twenty-four-foot width road, I must request that you refer the matter to the Honourable the Treasury Board for a ruling.

Yours truly,

G. A. BROWN,

Provincial Auditor.

MR. C. H. FULLERTON,
Deputy Minister,
Northern Development Dept.,
Buildings.

Northern Development Department,
Toronto, Dec. 4th, 1926.

Dear Sir:

In answer to yours of December 3rd, I am referring this matter to the Treasury Board for a ruling, as you request.

Yours very truly,

C. H. Fullerton,

Deputy Minister.

G. A. Brown, Esq.,
Provincial Auditor,
Parliament Buildings.

Memorandum re Wellington Street Pavement, Sault Ste. Marie, to Accompany Application for Treasury Board Order for Payment

On May 6th, 1925, the Honourable James Lyons, Minister of Lands and Forests, gave an undertaking to the City of Sault Ste. Marie, that the Government would contribute 50 per cent. of the cost of a pavement on Wellington Street, in that town, up to a width of twenty-four feet (24′), the expenditure to be made from the Northern Development fund, the Minister's power in the matter being defined in 14 Geo. V, Chapter 14, Section 2, the particular clause reading as follows:

> "Where in any municipality a road is acquired, opened, constructed, maintained or repaired, under the provisions of this Act, the Minister may determine and order that the Corporation of the said Municipality shall pay a proportion of the cost of the construction, maintenance or repair of the road and may order and direct the proportion to be paid or borne by such municipality and such order of the Minister shall not be subject to appeal, or to be opened to review except by the Minister."

The Auditor takes the stand that the Minister of Public Highways has not the authority under the Act relating to Highways, to pay towards the cost of a road exceeding twenty feet (20′) in width, as provided in 15 George V, Chapter 26, Section 3, Subsection 1, which reads as follows:

> "Where a street in an urban municipality, not separated from the county, is an extension of or connects different portions of roads included in the County Roads System, the council of the county shall include in the County Roads System the construction or improvement of the roadway on such street to the extent of twenty feet (20′) in width and shall assume the cost thereof."

In the opinion of the Auditor the two acts should be read together and therefore the Minister in charge of Northern Development is confined to deal with a width of pavement not exceeding twenty feet (20′) through a town.

In answer to this I maintain that there is absolutely no reason for reading an Act relating to County Highways, with the Northern Development Act, if any Act is to be read with it, and I cannot see how this can be admitted; it should be the Act relating to Provincial Highways where the Minister of Public

Highways determines the width of a Provincial Highway, passing through a village, town or city municipality. The width is not specified by Statute, the Minister has power to decide upon the width and what percentage of the cost shall be borne by the Government. The usual width is, however, twenty feet (20′), but this is at the Minister's discretion.

In the case of the entrance to Toronto from the east to meet Danforth Avenue, the width decided upon was twenty-six feet (26′). There seems to be no doubt about the Minister's power to determine the width.

Whether the Northern Development Act should be read with the Act relating to Provincial Highways or not, or whether or not the Minister should have followed the practice of the Minister of Public Highways, it seems certain that he is not bound as to width and that the Auditor is in error in believing that he can only pay for a proportion of the cost up to a width of twenty feet (20′) instead of twenty-four feet (24′), which was the width determined upon in the case of the Wellington Street pavement in the town of Sault Ste. Marie, Ont.

C. H. FULLERTON,
Deputy Minister of Northern Development.

COPY OF A MINUTE OF THE TREASURY BOARD, DATED THE 10TH DAY OF DECEMBER, A.D. 1926

A difference having arisen between the Provincial Auditor and the Department of Northern Development as to the issue of a certain cheque amounting to $19,132.54, payable to the Corporation of the City of Sault Ste. Marie, in settlement of the Government proportion of the cost of a pavement constructed on Wellington Street, in the said city, for which a requisition was made by the Department of Northern Development on November 16th, 1926, and the matter having been referred by the said Department for the determination of the Treasury Board under the provisions of Clause (*c*) Subsection 1 of Section 14 of the Audit Act, Chapter 23, R.S.O. 1914.

Upon consideration of the correspondence and the facts as set out in the memorandum submitted by the Deputy Minister of Northern Development, the Board directs that a cheque shall forthwith issue for the amount in question.

Certified,
C. F. BULMER,
Clerk, Treasury Board,

Northern Development Department,
Toronto, Dec. 14th, 1926.

DEAR SIR:

Re Wellington Street Pavement, Sault Ste. Marie.

I am returning this account as I have received notice that the Treasury Board has directed that it be paid.

Yours very truly,
C. H. FULLERTON,
Deputy Minister.

MR. G. A. BROWN,
Provincial Auditor,
Buildings.

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SPECIAL WARRANTS

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SPECIAL WARRANTS

STATEMENT OF SPECIAL WARRANTS ISSUED DURING THE FISCAL YEAR ENDED OCTOBER 31st, 1927.

Date of Warrant	SERVICE		Warrants	Expended 1926-27	Unexpended
	Prime Minister's Department				
	General Advertising—				
	Balance unexpended, 1925-26	$994 90			
Dec. 7th, 1926	Warrant	5,000 00	$5,994 90	$3,178 77	$2,816 13
	Advertising Tourists' Attractions in Ontario—				
	Balance unexpended, 1925-26	5,247 29			
Feb. 1st, 1927	Warrant	50,000 00			
June 28th, 1927	"	40,000 00			
Aug. 16th, 1927	"	15,000 00	110,247 29	104,501 31	5,745 98
	Grant to Canadian Red Cross Society, Ontario Division, as a contribution to the Public Campaign Fund—				
Aug. 31st, 1927	Warrant		5,000 00	5,000 00	
	Payment of accounts in connection with the presentation of the case of the Province against the Montreal, Ottawa and Georgian Bay Ship Canal Bill—				
April 14th, 1927	Warrant		5,000 00	3,800 00	1,200 00
	Expenses in connection with the celebration of the Diamond Jubilee of Confederation—				
July 20th, 1927	Warrant		1,500 00	1,039 96	460 04
	Expenses in connection with the offices of the Tourist Association of Ontario in Cleveland and Pittsburg—				
June 7th, 1927	Warrant		2,000 00	2,000 00	
	Hydro-Electric Power Commission of Ontario to pay expenses of hydrographical surveys of the water power sites on the Mississauga, French and Montreal Rivers—				
July 20th, 1927	Warrant		20,000 00	20, 00 00	

	Attorney-General's Department			
	Grant to the Christie Street Hospital Branch of the Canadian Legion to assist ex-service men who have been released from Christie Street Hospital and who are in urgent need of assistance—			
June 17th, 1927.....	Warrant.....	500 00	500 00	
	Education Department			
	Purchase of pamphlets, booklets, stationery and postage and for services in connection with the Diamond Jubilee of the Confederation of Canada—			
June 28th, 1927.....	Warrant.....	6,000 00	5,611 55	388 45
	Assisting in defraying the cost of entertainment of the World Federation of Education Associations, whose conference was held in Toronto, August 7th-13th, 1927—			
Aug. 31st, 1927.....	Warrant.....	5,283 73	5,283 73	
	Lands and Forests Department			
	Purchase of part Lot 20, 13th Concession north of the railway and Lot 20, 13th Concession, Township of O'Brien, from Wm. Gough, under an agreement with the Spruce Falls Company, October 1st, 1926—			
April 14th, 1927.....	Warrant.....	15,450 54	15,450 54	
	To assist in paying expenses in connection with taking over a right-of-way, sixty-six feet in width across Lot 14, Concession A, Township of South Walsingham and constructing thereon a roadway, leading into the Town of Port Rowan to a point in Long Point Park on the shore of Lake Erie—			
June 17th, 1927.....	Warrant.....	18,000 00	17,999 47	53
	Mines Department			
	Dr. J. M. Smith, member of the Medical Appeal Board of South Africa, who is making a report as to the best methods of dealing with silicosis—			
June 17th, 1927.....	Warrant.....	5,678 71	5,678 71	
	Expenses in connection with exploration, treatment and experiment on deposits of fire clay, silicia sand and kaolin, located on the Mattagami River below Smoky Falls—			
July 5th, 1927.....	Warrant.....	10,000 00	9,198 12	801 88

SPECIAL WARRANTS—Continued

Date of Warrant	SERVICE		Warrants	Expended 1926-27	Unexpended
	Public Works Department				
	Expenses in connection with flood lighting equipment and lighting service at the Parliament Buildings for the Diamond Jubilee Celebrations, etc.—				
July 20th, 1927	Warrant		$6,500 00	$4,307 47	$2,192 53
	Payment of claim of W. T. Stewart's Estate for compensation for loss of sub-contract with Jackson-Lewis Co., re metal roofing and iron work, East Block, Parliament Buildings—				
Sept. 16th, 1927	Warrant		600 00	600 00	
	Purchase price, etc., of additional lands for Kingston Hospital, being Lot No. 17, Concession 1, Township of Kingston, County of Frontenac—				
Sept. 16th, 1927	Warrant		6,300 00	6,000 00	300 00
	Highways Department				
	Payment of wage claims on the John Bohan Contract No. 12-25 at Breslau Hill—				
Aug. 31st, 1927	Warrant		1,363 45	1,363 45	
	Labour Department				
	Ontario Athletic Commission, to assist the Commission in holding athletic meets throughout the Province—				
Nov. 11th, 1926	Warrant		4,500 00	4,500 00	
	Unemployment relief, expenditures incurred by municipalities in order to relieve unemployment between January 1st and April 15th, 1926—				
	Balance unexpended, 1925-26		26,665 03	20,571 92	6,093 11
	Treasury Department				
	Grant to the Ontario Rifle Association—				
June 9th, 1927	Warrant		500 00	500 00	
	Grant to the Ontario Artillery Association—				
June 9th, 1927	Warrant		500 00	500 00	

	Grant to the Canadian Medical Association to assist in defraying the expenses in connection with the entertainment of delegates to the recent Medical convention—				
July 20th, 1927	Warrant		1,000 00	1,000 00	
	Veterans' Reunion Council for payment of a grant to assist in arrangements for warriors' day in connection with the Canadian National Exhibition—				
Aug. 31st, 1927	Warrant		5 0 00	500 00	
	Provincial Secretary's Department				
	Legal defense expenses and costs re William Bastedo vs. Dr. C. B. Farrar; Father Minehan vs. Dr. N. H. Beemer; Harry Zealand vs. Dr. W. M. English—				
June 28th, 1927	Warrant		3,500 00	3,496 35	3 65
	Expenses in connection with the exhibit of the Provincial Secretary's Department at the Canadian National Exhibition, Toronto—				
Aug. 31st, 1927	Warrant		1,000 00	852 29	147 71
	Agriculture Department				
	Salaries and expenses of organizer in connection with organizing branch associations to the Ontario Vegetable Growers' Association re educational work and improvement of marketing—				
	Balance unexpended 1925-26	492 77			
Jan. 13th, 1927	Warrant	2,500 00	2,992 77	2,506 38	486 39
	Total Special Warrants		$266,576 42	$245,940 02	$20,636 40

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TREASURY BOARD MINUTES

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TREASURY BOARD MINUTES

STATEMENT OF TREASURY BOARD MINUTES, ISSUED FOR EXPENDITURES IN EXCESS OF APPROPRIATIONS DURING THE FISCAL YEAR ENDED OCTOBER 31ST, 1927

Prime Minister's Department

	Warrant	Expended
Main Office—		
Contingencies	$9,000 00	$8,591 88
Sundry Investigations	23,000 00	17,758 35
Civil Service Commissioner—		
Contingencies	1,000 00	912 73
Hydro-Electric Power Commission—		
Central Ontario System—		
Miscellaneous Transmission Lines	85,000 00	85,000 00
Rural Transmission Line extensions	25,000 00	25,000 00
Nipissing System—		
Transmission Lines	8,000 00	8,000 00

Legislation

Sessional Writers and Messengers	600 00	578 00
Indemnity to Members	1,732 40	1,732 40
Legislative Committee for Art Purposes	300 00	133 00

Attorney-General's Department

Sundry Civil and Criminal Justice—		
Crown Counsel Prosecutions	15,000 00	14,657 70
Administration of Justice in Districts—		
Kenora, administration of justice	1,500 00	1,476 92
Manitoulin, salaries of gaolers, etc	300 00	216 00
Nipissing, salaries of gaolers, etc	200 00	129 50
Rainy River, fuel, light, etc	1,400 00	1,157 20
Sudbury, administration of justice	1,000 00	907 19
" salaries of gaolers, etc	1,500 00	1,106 50
Temiskaming, fuel, light, etc	2,000 00	1,867 65
Thunder Bay, administration of justice	4,000 00	3,493 35
" " salaries of gaolers, etc	1,500 00	635 33
Miscellaneous—		
A. G. Phipp, re default of accounts	46 87	46 87

Insurance Department

Printing Annual Reports	1,800 00	1,738 88

Education Department

Public and Separate School Education—		
Rural Public and Separate Schools, Districts, general grants and contingencies	281,500 00	279,280 47
Public, Separate and Continuation Schools, cadet corps	2,500 00	1,931 37
Agricultural and Horticultural grants to School Boards and Teachers	13,000 00	4,546 56
Correspondence courses, etc	12,796 97	2,794 97
Continuation Schools, grants and contingencies	15,750 00	13,576 37
Spring and Summer Schools, expenses	3,500 00	2,874 64
General Inspection, etc., salaries	1,182 97	1,182 97
General Inspection, etc., travelling expenses, etc	6,000 00	3,660 10
Auxiliary Classes, grants, contingencies, etc	6,500 00	4,735 34
Departmental Examinations, services and expenses	17,000 00	14,946 75

TREASURY BOARD MINUTES—Continued

Education Department—Continued

	Warrant	Expended
Public and Separate School Education—Continued		
Preparation of Text Books, travelling expenses, contingencies, etc.	5,800 00	5,684 73
Special grants to Art Departments, etc., Public and Continuation Schools and contingencies	400 00	370 00
Grants to School Boards, etc., re Music Courses	800 00	612 40
Grants to teachers in Rural Public Schools, used for observation purposes	600 00	600 00
Travelling expenses of Normal School Students to Rural Public Schools and for Nature Study	1,000 00	509 05
Special Lectures in Normal Schools	500 00	420 00
Normal and Model Schools—		
Ottawa, Reference books and contingencies	800 00	657 40
Kindergarten supplies	800 00	533 03
London, Reference books and contingencies	500 00	448 23
Stratford, salaries	70 00	70 00
North Bay, salaries	100 00	100 00
English-French Training School, Embrum, salaries	83 33	83 32
High Schools and Collegiate Institutes—		
Grants	50,799 42	30,625 56
Night High Schools	700 00	415 28
High School Cadet Corps	1,000 00	750 00
Stationery, contingencies, etc	5,000 00	4,900 28
Departmental Museum, contingencies	150 00	128 25
Miscellaneous—		
Framing and distribution of pictures	3,500 00	1,323 79
Cost of litigation	5,000 00	3,183 48

Lands and Forests Department

Main Office, contingencies	25,000 00	24,595 01
Miscellaneous—		
Surveys	25,000 00	24,820 19
Legal Fees	4,500 00	2,600 00
Insurance	3,500 00	2,208 03
Forestry Branch—		
Reforestation	75,000 00	74,838 33
Fire Ranging	165,000 00	162,717 77

Mines Department

Mining Recorders:		
Salaries and expenses	6,946 32	6,946 32
Inspector of Mining Recorder's Offices	100 00	100 00
Draughtsman, North Bay, salaries, expenses, etc	1,200 00	1,043 99
General—		
Field Assistants, etc., salaries and expenses	3,500 00	433 17

Game and Fisheries Department

Enforcement of Game and Fisheries Act	9,725 00	8,490 66
Game animals and birds	1,000 00	535 31
Services and expenses at MacDiarmid	1,000 00	641 10

TREASURY BOARD MINUTES—Continued

Public Works Department

Main Office, contingencies	10,000 00	7,276 16
Maintenance and Repairs of Government Buildings—		
Government House—		
Water, fuel, light and power	3,000 00	2,267 04
Repairs, contingencies, etc	2,000 00	1,117 25
Furniture and furnishings	10,000 00	9,640 53
Telephone service	200 00	168 92
Parliament and Departmental Buildings—		
Electric power and light, current and gas	7,000 00	6,681 87
Supplies, tools, etc	1,000 00	790 66
Repairs and cleaning of building, etc	10,000 00	9,717 78
Flowers, shrubs, plants, etc	700 00	575 11
Painting, outside and inside work	3,000 00	1,439 13
Telephone service	6,000 00	5,488 78
Osgoode Hall—		
General repairs and alterations	4,000 00	1,682 34
Painting, interior and exterior	1,000 00	246 32
Normal and Model Schools—		
Toronto, painting interior, etc	800 00	591 73
Ottawa, repairs and incidentals	3,000 00	1,617 00
Ottawa, painting interior, etc	300 00	176 00
Hamilton, painting interior, etc	125 00	125 00
North Bay, repairs and incidentals	1,500 00	1,038 51
Belleville School for the Deaf, repairs to heating plant	500 00	487 05
Brantford School for the Blind, repairs and incidentals	1,500 00	1,390 98
Improvements, lavatory accommodation	800 00	692 23
Ontario Agricultural College—		
Repairs and incidentals	2,000 00	1,993 00
Repairs to roof, main dining hall	257 58	257 58
Renewal of roof to Macdonald Institute	145 00	41 75
Western Ontario Experimental Farm, Ridgetown, repairs and incidentals, etc	1,000 00	693 14
Kemptville Agricultural School, repairs and incidentals	2,700 00	2,616 57
Districts—		
Algoma, City of Sault Ste Marie, local improvement taxes	493 25	493 25
Kenora, furnishings for district	50 00	11 63
Muskoka, repairs to court house, etc	5,000 00	4,622 86
Furniture and furnishings	300 00	90 30
Rainy River, furniture and furnishings	200 00	148 74
Sudbury, furniture and furnishings	200 00	54 61
Temiskaming, repairs and alterations	500 00	492 54
Furniture and furnishings	825 00	824 47
Thunder Bay, repairs and alterations	1,400 00	1,345 35
Miscellaneous—		
Automobiles, purchase, etc	22,500 00	18,234 39
Services, travelling and other expenses	1,500 00	1,127 27
Repairs and incidentals	2,600 00	2,569 84
Public Works—		
Drainage, North Ontario District	200 00	112 66
Public Buildings—		
Parliament Buildings, additional accommodation	200,000 00	188,005 12
Equipment and furnishings	30,000 00	27,788 54
Ontario Hospital, Kingston, improvements, etc., Mowat Wing	54,000 00	53,842 28
" Toronto, addition to Nurses' home	25,000 00	19,345 95
Rainy River District, concrete walks	33 00	33 00
Miscellaneous—		
Ontario Government Building, Exhibition Park, Toronto, exhibits, furnishings, etc	14,500 00	9,835 47

TREASURY BOARD MINUTES—Contiued

Public Highways Department

Main Office, contingencies	50,000 00	40,186 78
Motor Vehicles Branch, salaries	2,600 00	989 59
Contingencies	25,000 00	19,158 30
Miscellaneous—		
Inspection of agencies	100 00	100 00
Special officers enforcing Motor Vehicles Act	300 00	300 00
Constables for enforcement of Motor Vehicles Act	40,000 00	40,025 28
Good Roads, model exhibit	2,000 00	1,924 00
Automobile markers and supplies	10,000 00	3,508 45

Health Department

Division of Inspection of Training Schools for Nurses, salaries	150 00	150 00
Enforcement of the Registration of Nurses' Act	1,500 00	921 76
Division of Preventable Diseases, outbreaks of diseases	70,000 00	50,507 79
Registrar General's Branch, District Registrars' fees	50 00	15 50

Labour Department

Boiler Inspection Branch, contingencies	7,000 00	5,556 66
Factory Inspection Branch, contingencies	5,000 00	2,757 31
Ontario Government Employment Offices, contingencies, etc	14,000 00	8,333 75
Mothers' Allowance Act, allowances	5,000 00	1,557 00

Treasury Department

Succession Duties Branch, salaries	900 00	50 00
Board of Censors, contingencies	2,000 00	1,619 47
Motion Picture Bureau, contingencies	4,500 00	1,204 20

Provincial Auditor's Office

Contingencies	9,000 00	8,899 03

Provincial Secretary's Department

Children's Aid Branch—		
Contingencies	3,000 00	2,401 18
Enforcing Children's Protection Act	12,000 00	11,868 26
Public Institutions Branch, contingencies	12,000 00	9,214 14
Hospitals and Charities—		
Home for Incurables	3,031 50	3,031 50
Printing, stationery and contingencies	400 00	240 97
Maintenance of Patients in Municipal Sanatoria for consumptives	9,345 50	9,345 50
Public Institutions—		
Ontario Hospitals—		
Hamilton, expenses	42,000 00	39,803 46
Repairs to buildings, etc	4,000 00	2,711 23
Kingston, expenses	12,000 00	6,733 66
Repairs to buildings, etc	24,000 00	20,490 10
London, expenses	25,000 00	19,926 12
Mimico, "	3,000 00	1,952 53
Orillia, "	40,000 00	38,021 24
Repairs to buildings, etc	11,500 00	10,455 40
Penetang, repairs to buildings, etc	2,000 00	102 63
Whitby, expenses	50,000 00	42,979 05
Repairs to buildings, etc	13,000 00	10,049 47
Woodstock, expenses	5,000 00	3,045 03
Repairs to buildings, etc	8,000 00	6,971 24
Ontario Reformatory, Guelph—		
Salaries	2,000 00	1,683 24
Expenses	10,000 00	3,022 97
Ontario Brick and Tile Plant, Mimico, salaries	6,000 00	5,618 07

TREASURY BOARD MINUTES—Continued

Provincial Secretary's Department—Continued

Public Institutions—Continued		
Mercer Reformatory—		
Salaries	703 90	703 90
Expenses	24,000 00	6,928 48
Repairs to buildings, etc	2,000 00	358 53
Industrial Farm, Burwash—		
Expenses	30,000 00	19,771 63
Repairs to buildings, etc	2,000 00	1,986 46
Industrial Farm, Fort William, expenses	3,000 00	1,101 41
Boys' Training School, Bowmanville—		
Salaries and expenses	25,000 00	13,985 33
Gratuities and wages to boys	1,200 00	271 55
Reception Hospital, Toronto, salaries and expenses	40,000 00	35,575 28
Miscellaneous—		
Printing examination papers, etc., for annual examination in Training School for Nurses	50 00	41 38
Removal of patients to Ontario Hospitals	2,000 00	1,801 34
Printing and stationery for Public Institutions	500 00	495 71
Typewriters and adding machines for Public Institutions	600 00	545 34

Agriculture Department

Main Office, salaries	400 00	100 00
Agricultural and Horticultural Societies Branch—		
Salaries	250 00	156 25
To encourage local plowing matches	1,000 00	998 57
Lecturer in Horticulture, salary	100 00	100 00
Expenses	500 00	9 07
Seed cleaning demonstrations, etc	1,500 00	1,019 43
Live Stock Branch—		
World's Poultry Congress, expenses	6,000 00	4,914 43
Institutes Branch—		
Grants, services and expenses	2,000 00	1,966 51
Lectures in Home Nursing, etc	2,500 00	2,492 80
Dairy Branch, salaries	300 00	150 00
Agricultural Representatives Branch—		
Salaries	700 00	643 73
Markets and Co-operation Branch—		
Salaries	175 00	175 00
Expenses re Agricultural Development Act	30,566 13	30,566 13
Demonstration Farm at Hearst, maintenance, buildings, etc	5,000 00	3,258 47
Colonization and Immigration Branch—		
Work in Great Britain and Ireland	15,000 00	7,753 08
Headquarters for Boy and Girl Settlers	15,000 00	14,997 13
Miscellaneous—		
Removal expenses of officials	1,000 00	994 37
Ontario Agricultural College, Guelph—		
Apicultural Department, expenses	2,000 00	1,978 43

General Miscellaneous

Compensation for workmen injured while on Government work	5,000 00	3,040 83
Fidelity Bonds	1,000 00	888 64
Wolf Bounty	8,000 00	7,970 07
Total Treasury Board Minutes	$2,149,934 14	$1,865,015 51

REPORT FOR 1927

OF

The Workmen's Compensation Board

ONTARIO

PRINTED BY ORDER OF
THE LEGISLATIVE ASSEMBLY OF ONTARIO

ONTARIO

TORONTO
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1928

To His Honour William Donald Ross, Esq.,
Lieutenant-Governor of the Province of Ontario.

May It Please Your Honour:

I herewith beg to submit for your consideration the Annual Report of The Workmen's Compensation Board for the year 1927.

Respectfully yours,

William H. Price,
Attorney-General.

Toronto, March 16, 1928.

THE WORKMEN'S COMPENSATION BOARD

V. A. SINCLAIR, K.C., Chairman
H. J. HALFORD, Vice-Chairman
GEO. A. KINGSTON, Commissioner
N. B. WORMITH, Secretary

CONTENTS

General Review ..... Page 5

Chapter 1—Schedule 1 Industries for 1927

Review ..... " 11
Provisional Financial Statement for Schedule 1, by Classes, for 1927 ..... Table 1 " 15
Number of Firms in Schedule 1, by Classes and Groups, December 31, 1927 " 2 " 16
Estimate of Wage Expenditure, Schedule 1, by Classes, for 1927 ..... " 3 " 16

Chapter II—Schedule 2 Industries during 1927

Review ..... " 17
Statement for Schedule 2 during 1927 ..... Table 4 " 17

Chapter III—Work handled during 1927

Review ..... " 19
Compensation, Medical Aid, and Accidents Paid for, during 1927 ..... Table 5 " 22
Statement of Receipts and Payments during 1927 ..... " 6 " 23
Payments to Safety or Accident Prevention Associations, 1927 ..... " 7 " 25
Analysis of Administration Expenses during 1927 ..... " 8 " 26
Salaries of Staff, with Names and Positions, 31st December, 1927 ..... " 9 " 26

Chapter IV—Condition of Funds

Review ..... " 29
Standing Schedule 1 Accident Fund as at December 31, 1927, and Standing Schedule 2 Funds as at December 31, 1927 ..... Table 10 " 32
Pension Fund, Schedule 1 by Classes, December 31, 1927 ..... " 11 " 33
Disaster Reserve, December 31, 1927 ..... " 12 " 33
Compensation Deferred, December 31, 1927 ..... " 13 " 34
Silicosis Account, December 31, 1927 ..... " 14 " 34
Investments, December 31, 1927 ..... " 15 " 34

Chapter V—1926 Operations.

Review ..... " 42
Final Financial Statement for 1926, Schedule 1—by Classes and by Groups ..... Table 16 " 46
Number of Accidents in 1926 involving Payment ..... " 17 " 51
Month of Occurrence of Accidents, 1926 ..... " 18 " 51
Locality of Accidents, 1926 ..... " 19 " 52
Time Loss, Average Age, and Average Wage, 1926 ..... " 20 " 53
Total and Average Compensation and Medical Aid Costs, 1926, Schedule 1 by Classes ..... " 21 " 54
Allegiance of Injured Workers, 1926 ..... " 22 " 56
Sex and Marital Condition of Injured Workers, 1926 ..... " 23 " 57
Week of Termination of Temporary Disabilities, 1926 ..... " 24 " 57
Nature of Injuries, 1926 ..... " 25 " 58
Causes of Accidents, 1926 ..... " 26 " 60
Blood-poisoning Cases, 1926 ..... " 27 " 63
Death Cases, 1926 ..... " 28 " 64

Appendix

Summaries of Operations from Commencement of Act to end of 1927 ..... " 65

Auditors' Certificate ..... " 68

Index ..... " 71

REPORT FOR 1927

OF

THE WORKMEN'S COMPENSATION BOARD

ONTARIO

To His Honour the Lieutenant-Governor:

The Workmen's Compensation Board begs leave to submit its Report for the year 1927, being the thirteenth year of the operation of the Act.

GENERAL REVIEW

Premises

The Board's offices are situated on the twelfth floor of the Metropolitan Building, corner of Adelaide and Victoria Streets, Toronto.

Accidents

The year 1927 again shows a large increase in number of accidents. Those reported during the year numbered 71,979, as compared with 65,916 in 1926, and 60,012 in 1925. One reason of this increase in number of accidents may be the greater industrial acitivity during the year. While it is not possible to state accurately from its returns the number of employees engaged in industry, it would appear that the number of employers has increased from 24,492 at the end of 1926 to 24,700 at the end of 1927, and the wage expenditures (calculated on provisional figures) would show $440,578,000 in 1927, as compared with $411,013,000 in 1926, or a large increase in wage expenditure, from which it is reasonable to suppose that there was also a substantial increase in the number of employees engaged in industry. Once more the month of August has made a record in the number of accidents reported, these being in August 1927, 7,010, as compared with 6,595 in 1926.

The fatal accidents reported during the year were 429, as compared with 400 in 1926, and 345 in 1925.

Out of the total number of accidents reported in 1927 compensation or medical aid was allowed in 61,078, as compared with 56,870 in 1926. This would amount to nearly 85 per cent. of all cases reported.

Out of the total cases allowed 355 were death cases, 18 permanent total disability cases, 2,349 permanent partial disability cases, 31,330 cases in which temporary disability and medical aid only were involved, and 27,026 cases in which medical aid only was paid. These figures do not include medical aid cases in Schedule 2 and Crown cases, which are paid directly by the employer. This would show that out of the total number of cases allowed in Schedule 1 over 48 per cent. consisted of medical aid only. In addition to the cases allowed during 1927, 439 claims which had been considered settled previously were reopened and in most of these cases awards previously made were changed in form or amount.

Benefits

The total amount of benefits awarded under the Act during the year 1927 was $6,084,654.87, as compared with $5,821,351.90 in 1926, and $5,565,443.39 in 1925.

Of the total benefits so awarded in 1927, $4,993,277.23 were in Schedule 1 industries, under the collective liability system, and $1,091,377.64 were in Schedule 2 industries (including Crown cases), which are under the individual liability system.

Of the $4,993,277.23 benefits in Schedule 1, $3,930,417.59 were compensation and $1,062,859.64 medical aid. The amount paid for medical aid showed an increase of $74,372.94 over the medical aid paid in 1926, and represents a little over 21 per cent. of the total amount awarded for benefits in Schedule 1. The Board would draw the attention of employers to this steady increase in the cost of medical aid, and would recommend that they use their best endeavours to see that this expense is not greater than is justified by the condition of the workmen, and while they should be careful to see that the workmen secure all reasonable medical aid they should also make sure no undue prolongation of medical attendance or unnecessary charges are made in this respect.

The total benefits awarded from the commencement of the Act to the end of 1927 amounted to $63,400,102.22, while the accidents reported during the same period numbered 639,909.

Average Rates of Assessment

Based on the provisional wage expenditures, the average rate of assessment for 1927 on all classes in Schedule 1 was $1.17, as compared with $1.25 for 1926.

Administration Expenses

The administration expenses for the year amounted to $283,718.51, as compared with $277,939.16 in 1926. While the salary list was increased $9,559.45, the administration expenses as a whole have only increased $5,779.35. In explanation of such increase would say that there has been nearly 10 per cent. increase in number of accidents which had to be investigated and reported upon, and there is also the natural increase in work which comes from continuing claims and the additional pension payments which are increasing each year. The total pensions disbursed in Schedule 1 cases during 1927 amounted to $1,337,030.70, so that while the work has very largely increased the administration expenses are only slightly so.

During the year 227,635 cheques were issued, being an average of 756 daily. The increased number of employers also means increased work in the assessment branch, involving 31,930 assessments. About 4,800 pieces of mail are handled daily, as also a large number of office callers.

The total administration expenses in 1927 were 4.66 per cent. of the benefits awarded, as compared with 4.77 per cent. in 1926, and 4.84 in 1925.

Legislative Amendments

There were no amendments made to the Act during the year which changed its principles or the benefits to be awarded.

Safety Associations

The Board has spent during the year in furthering safety work the sum of $117,981.51, divided as follows: Industrial Accident Prevention Associations, $79,061.51; Lumbermen's Safety Association, $21,420; Ontario Pulp and Paper Makers' Safety Association, $10,500; and Electrical Employers' Association of Ontario, $7,000.

The work of the safety associations is under the charge and supervision of the employers, the directors being appointed by the employers in each class, and their work is carried on subject to the approval and control of the Board, and there have been the most harmonious relations existing between the Board and the different safety associations and the most hearty co-operation, and safety work has been most enthusiastically and efficiently carried on by these associations. The cost of carrying on these different associations is charged to the different classes and included in the ordinary rates levied in each class the same as if the work were carried on directly by the Board.

The Industrial Accident Prevention Associations include the directors of fifteen of the twenty-four classes into which the employers in Schedule 1 are divided. Mr. W. S. Campbell is the chairman of these associations and they are under the management of R. B. Morley, Excelsior Life Building. There are nine inspectors on their staff, who are very carefully inspecting the different plants of employers all through the Province in the classes represented by them, making recommendations which will add to the safety of the plants under their charge and control. Their affairs are managed by a large board of directors who are most unselfish in giving their time and energies to the work of the Associations. At the last quarterly meeting of the directors there were over fifty directors present, representing cities and towns from as far east as Ottawa, to Windsor. Their annual meetings are attended by from 500 to 800 employers and specialists in safety work. Here safety work in all its phases is discussed. The very best efforts are made by the directors to encourage safety work and safety thinking in connection with the plants in the different classes.

The Lumbermen's Safety Association, whose president is Mr. John Black, is under the special charge of R. L. Sargant, of Ottawa, assisted by Dr. Barnhart and other inspectors, who personally visit the different lumber camps and mills. They also hold a series of meetings each year in the different districts in which lumbering is carried on, in which the latest ideas of safety work in connection with lumber camps and mills are urged and discussed. Attendances at these various meetings show the greatest interest taken by the employers in Class 1 in such work.

The Ontario Pulp and Paper Makers' Safety Association has as its president Mr. K. S. MacLachlan, and its administrative officer is Mr. A. P. Costigane, who with the assistance of Mr. Alexander White in the camps has been carrying on intensive safety work during the past year. It is reported in one lumbering camp with 700 men engaged that the cost of compensation and medical aid was reduced from over $6,000 to about $2,200 by careful attention through the attending doctor and the inspector of the safety association.

The Electrical Employers' Association of Ontario, whose president is Mr. J. H. Black, is under the supervision of Mr. Wills Maclachlan, Safety Engineer, who is following up special research work leading to greater safety to employees as well as reduction of accident costs in connection with this association, and the greatest interest of the employers in this class is shown in such work.

So that very effective and enthusiastic work is being done in practically all the classes by these different safety associations. The Board feels that by the enthusiastic support and interest of the employers the best results are being obtained as competent, trained inspectors and safety engineers are being employed to make the work both practical and efficient. There are still six classes in which no safety work has been undertaken by the employers in which it could be advantageously undertaken.

First Aid

The attention of employers is drawn to the necessity of careful supervision and attention to first aid kits and first aid establishments in all plants, and it is the opinion of the Board that some form of first aid kit, even though it may be very inexpensive, should be kept by every employer, and a regulation is contemplated which will provide for first aid kit by every employer suitable to the kind of industry carried on by him.

Rehabilitation

The Board has been devoting a good deal of consideration and attention to rehabilitation work, and the importance of this has been stressed by the Trades and Labour Congress. In consideration of this the Board finds that rehabilitation is a good deal more limited than is ordinarily supposed, because out of 61,078 cases allowed during 1927 only 2,349 were permanent partial disability cases, and the greater percentage of these are cases of minor injuries which do not disable sufficiently to cause the injured workman to seek new employment. The last completed figures are for the year 1926, where it is shown that out of 2,421 cases of permanent disability 2,116 were less than 10 per cent. disabled, and 2,307 were less than 30 per cent. disabled, and in most cases of less than 25 or 30 per cent. of disability rehabilitation is not necessary. This would limit the number of cases in which rehabilitation would be necessary to very few. Quite a number of these return to their former occupation, and many are men who are incapacitated by age or foreign nationality or lack of education from taking any course to fit them for some other method of earning their livelihood, so that the number of cases is again very substantially reduced. Therefore, in very few cases in each year can rehabilitation be successfully applied.

Where young men of fair education suffer a severe injury they can be frequently rehabilitated by sending to a business college or by a course in telegraphy, radio work, or electrical work of different kinds, and the Board is paying for such courses where the injured workman is capable of undertaking such a course. Occupational therapy is used in cases where the injury can be improved by treatment and by graduated exercise of different limbs which may be injured, and certain work can be taught them. The Board finds great difficulty in rehabilitation of men of advanced years and those who have no education or who speak a foreign language, and the only successful method of rehabilitation in such cases is by the use of different plants where these men can be placed at work, and the Board has adopted the plan of paying part of the wages of men so that while the employer pays what the man is worth to him the Board supplements this by sufficient to enable him to carry on and earn a living wage until he becomes used to new conditions. Arrangements are also made with the Ontario Government Employment Agency so that its services can be used to help injured men to get into suitable employment. The Board welcomes suggestions from labour organizations or from employers which would assist it in this very important branch of its work.

Merit Rating

The period of merit rating for the last three years having arrived, the Board gave the matter very careful consideration and held a conference with the directors of the different safety associations and the Ontario Division of the Canadian Manufacturers' Association and other representative employers, and discussed with them various questions to get their opinion on the advisability

of the continuance of merit rating, as to whether both merit rating and demerit rating should be made, as to whether merit rating should be done annually or triennially as in the past, and as to the extent to which merit rating should go. A very full discussion was had an very definite answers returned by those present in connection with different questions asked. As a result it was decided to continue merit rating as an aid to accident prevention work; that the demerit rating would be eliminated and demerit as to different employers whose accident experience was bad would be dealt with by special report under Section 83 (4) of the Act, under which section the Board has power to increase the rates on individual employers in case of bad accident experience. It was also decided that merit rating would be made annually instead of triennially, based upon accident costs and assessments paid for the preceding three years; that every employer whose total cost of compensation and medical aid is less than 75 per cent. of his assessments, and whose refund would amount to $25 or over, would receive merit rating in accordance with a schedule prepared, not, however, to exceed in any case 30 per cent. of assessments; and that this merit rating would be given in connection with the annual assessment.

Merit rating is being carried out in connection with the assessments for the year 1928. Nearly $300,000 will be paid in merit rating and the cost levied against the employers in the different classes in accordance with the amount refunded in such classes.

Funds

One of the most responsible and important duties of the Board is the investment of its Pension Fund and other funds of the Board. These funds at the end of 1927 amounted to $17,168,447.93 in Schedule 1 and $3,499,251.06 in Schedule 2, a total of $20,667,698.99.

In connection with these Pension Funds the employers of each year are made to pay the costs of accidents in that year, including the capitalized value of all pensions awarded, and the capitalized values of such pensions are transferred from the current funds to the Pension Fund. The computation in connection with such capitalized values is based on an earning of 5 per cent., half yearly, in connection with the investment of such Pension Funds, so that it is important that these funds should be promptly and carefully invested so that the earning power may be maintained at as high a rate as possible, and with the continually reducing rate on first-class bonds the Board has pursued a policy of trying to get a stabilized basis of earnings of over 5 per cent. over as a long a period of years as possible. During the past year the Board had to secure investments for the amounts set aside for Pension Funds during the year, amounting to $1,532,776.77, and has also exchanged during the year $1,581,638.57 of short-date securities for longer date maturities, and in such exchange has secured on an average about twelve years' longer maturity of bonds, with over 5 per cent. earnings, assuring the earnings of the funds of at least over 5 per cent. for a considerably longer period.

The average earnings on Schedule 1 funds during the year 1927 amounted to 5.19 per cent., as opposed to 5.27 per cent. in 1926, and 5.50 per cent. in 1925.

The Disaster Emergency Fund now amounts to $266,251.25, having been increased slightly during the year 1927. This will be considerably impaired, however, by the recent disaster in the Hollinger mine.

The accident fund for Schedule 1 cases is kept as nearly balanced as possible, and during the period of the operation of the Act would show that on the provisional figures for all years up to date there would be a surplus of $259,606.20 for the whole period of the operation of the Act.

The operations of the Board have been investigated during the year by Mr. J. W. Jerram, representing the Department of Government Insurance of New Zealand; L. Pfeisterer, M.E., Vice-Director of the National Institute for Workmen's Insurance, of Hungary; and by the Hon. Walter Mitchell and L. G. Demers, K.C., representing the Province of Quebec. All information and statistics of the Board were placed at their disposal. Each of these gentlemen investigated very fully the operations of the Act and made careful inquiry in all available sources both favourable and adverse as to the Board's work and are making reports to their different governments upon the work of the Board.

Audit

A continuous audit of all the funds of the Board has been carried on by Messrs. Fred Page Higgins & Company, the auditors appointed by the Lieutenant-Governor in Council under the provisions of Section 74 of the Act, and their certificate is appended at the end of this report.

Contents of Report

In the different chapters and tables, as indicated in their headings, will be found information and particulars regarding compensation and assessments in the various industries, and explanations and particulars of the different funds of the Board; also an analysis and tabulation of the causes of accidents, the nature of injuries, and other information concerning accidents and workmen. The appendix contains short summaries of the operations from the commencement of the Act to the end of 1927.

CHAPTER I

SCHEDULE 1 INDUSTRIES FOR 1927

As some of the industries covered by the Act are under the collective liability system (the employer not being individually liable for accidents to his workmen but being assessed to provide a general fund out of which accidents occurring in his class of industry throughout the Province are taken care of) and others are under the individual liability system (the employer being liable to pay for accidents happening to his own workmen) separate financial statements have to be made for each. The industries under the collective liability system are included in Schedule 1, and those under individual liability in Schedule 2, the former comprising much the greater number.

This chapter deals with Schedule 1 industries for 1927. Schedule 2 industries are dealt with in Chapter II, while Chapter III deals with the work handled in both schedules and the administration of the Act generally during the year, Chapter IV with the different funds in both schedules and their standing at the end of 1927, and Chapter V gives financial and statistical information for 1926 which was not available when the report for that year was made.

Provisional Financial Statement

The provisional financial statement for the industries in Schedule 1 for 1927 is contained in Table 1. To show the standing for the year estimates have to be made of adjustments of assessments according to actual pay rolls and on the retroactive rates (the assessments for the year being first levied on an estimate of pay roll and at a provisional rate), and estimates also have to be made of compensation and medical aid still to be awarded for accidents happening during the year which have not yet been finally disposed of by reason of the injured workman being still under medical treatment or reports not being received. Final figures for the year 1927 will be shown in the next subsequent report in the same manner as the final figures for 1926 are shown in Table 16 of this report.

The difference is to be noted between the amount of compensation and medical aid awarded for the year's accidents and the amount awarded during the year. The latter is partly for the prior year's accidents, while upon the other hand it does not cover all the liability for the current year's accidents. The more correct system of charging each year as far as possible with its own accidents, and for that purpose keeping the year's accounts open till the end of the subsequent year, has been adopted, rather than the looser method of taking the amount awarded during the year as the cost of the year's accidents and leaving always an outstanding liability unprovided for. For the purpose of information and comparison, however, the amounts awarded during the year are shown in Chapter III.

Accounts for Each Class

The industries in Schedule 1 are divided into classes, and as each class (subject to any transfer that may be made to it from the Disaster Reserve in any case of undue burden) bears its own accident cost—the employers in the class being in effect a mutal insurance association—separate accounts have to be kept for the different classes. Each class is credited with its own assessments, its share of interest and other income, and with any transfer made to it from

Disaster Reserve, or credit from any other source, and is charged with the cost of its own accidents, its share of administration expenses, the cost of its safety association if it has one, and with its share of any amount set aside for Disaster Reserve.

The figures for each class, and the provisional surplus or deficit for the year, and the balance forward from prior years, and the provisional surplus or deficit for all years, are shown in Table 1. The final figures for each class and also the figures for the different groups within the classes (as in Table 16) will be shown in the next report. The assessments are fixed according to the accident cost and other expenses and charges in each class and group and having regard to the other income and credits.

The classes are numbered and the nature of the industries in each is shown at the bottom of Table 1, and full enumeration of the industries will be found in Schedule 1 of the Act and in the Board's rate book, the latter also showing the grouping within the class.

Assessments and Other Credits

The total assessments in all the classes of Schedule 1 for the year, including estimated adjustments, amounted to $5,476,270.71. In assessments are included collections for default in making returns or payments and interest for under and over estimate of pay roll. The other income and credits for the year consisted of interest received other than credited to the Pension Fund, Disaster Reserve, and Compensation Deferred, as shown in Chapter IV; reimbursement for veteran cases, received from the Department of Soldiers' Civil Re-establishment; cost of accidents collected from employers under Section 93a for failure to furnish pay roll prior to accident; recovery from third parties under Section 9; collections under Section 99 (3) from employers for failure to furnish particulars of accident; assessments under Section 74 (4) for extraordinary accident experience. Other income and credits amounted to $186,981.28, making a total of $5,663,251.99, of which $305,622.88 is to be refunded for merit rating. The net income and credits for the year are, therefore, $5,357,629.11.

Compensation and Other Charges

The compensation in Schedule 1 industries for the year, including estimate for what is still to be awarded for accidents happening during the year, amounted to $4,087,505.68; the medical aid, including estimate for what is outstanding, amounted to $1,094,196.43; the administration expenses for Schedule 1 amounted to $239,661.39; and $117,981.51 was paid to the employers' safety associations. The total expenditures and charges for the year were $5,539,345.01.

The provisional deficit for the year was $181,715.90. The balance forward from prior years was a surplus of $441,322.10, which, added to the deficit for the year, makes a net provisional surplus of $259,606.20 at December 31, 1927.

Financial statement for Schedule 1 industries since the commencement of the Act is contained in the Appendix.

Number of Employers

The total number of employers listed in Schedule 1 at the end of 1927 was 24,700, as compared with 24,492 at the end of 1926. The number in each class and group of industry is shown in Table 2.

Wage Expenditure

The estimated total wage expenditure in Schedule 1 industries for the year 1927, calculated on provisional figures, is $440,578.000, as compared with $411,013,000 in 1926. The amounts for the different classes of industry are shown in Table 3.

The Board has no similar data for Schedule 2 and Crown industries as in these the employers pay for the accidents to their own workmen and are not required to make pay roll returns or pay assessments upon them as in Schedule 1. The pay roll would probably be about one-third that of Schedule 1.

Average Rates of Assessment

Assessments in Schedule 1 are in the form of a percentage of pay roll and the average rate or percentage over all the classes actually paid by the employers can be ascertained by relating the total assessments to the total wage expenditure. This, on the provisional figures, gives an average rate of assessment for 1927 of $1.17 on every $100 of pay roll. The average over all years since the commencement of the Act was $1.11.

TABLE 2

NUMBER OF FIRMS IN SCHEDULE 1, BY CLASSES AND GROUPS, DECEMBER 31, 1927

Class	Group 0	Group 1	Group 2	Group 3	Group 4	Group 5	Group 6	Group 7	Group 8	Group 9	Totals
1	238	182	1,622	.....	.....	.....	.....	.....	.....	.....	2,042
2	37	22	70	.....	.....	.....	.....	.....	.....	.....	129
3	133	31	35	117	.....	.....	.....	.....	.....	.....	316
4	394	55	80	23	126	.....	.....	.....	.....	.....	678
5	79	165	5	165	3	14	23	11	.....	.....	465
6	102	118	7	187	56	147	155	.....	.....	.....	772
7	4	13	.....	.....	.....	.....	.....	.....	.....	.....	17
8	101	8	55	43	.....	.....	.....	.....	.....	.....	207
9	17	14	2	19	173	17	.....	.....	.....	.....	242
10	275	268	36	42	46	28	162	114	.....	.....	971
11	51	692	65	3	.....	.....	.....	.....	.....	.....	811
12	44	225	97	27	219	.....	.....	.....	.....	.....	612
13	590	110	.....	.....	.....	.....	.....	.....	.....	.....	700
14	122	.....	.....	.....	.....	.....	.....	.....	.....	.....	122
15	277	230	57	252	73	308	43	.....	.....	.....	1,240
16	61	97	95	30	31	.....	.....	.....	.....	.....	314
17	135	126	64	.....	.....	.....	.....	.....	.....	.....	325
18	821	132	.....	.....	.....	.....	.....	.....	.....	.....	953
19	321	514	46	52	.....	.....	.....	.....	.....	.....	933
20	1,255	1,001	.....	.....	.....	.....	.....	.....	.....	.....	2,256
21	451	198	.....	.....	.....	.....	.....	.....	.....	.....	649
22	404	.....	.....	.....	.....	.....	.....	.....	.....	.....	404
23	83	95	431	.....	.....	.....	.....	.....	.....	.....	609
24	1,159	448	1,559	452	1,227	1,102	334	185	2,101	366	8,933
All											24,700

Table 3

ESTIMATE OF WAGE EXPENDITURE, SCHEDULE 1 BY CLASSES, FOR 1927

Class	Wage Expenditure
1	$15,300,000
2	17,464,000
3	11,994,000
4	12,389,000
5	23,573,000
6	10,917,000
7	9,275,000
8	12,732,000
9	22,370,000
10	35,578,000
11	36,683,000
12	19,445,000
13	6,856,000
14	7,290,000
15	30,697,000
16	23,711,000
17	23,060,000
18	25,841,000
19	24,434,000
20	10,350,000
21	9,521,000
22	4,839,000
23	11,159,000
24	35,100,000
Total	$440,578,000

CHAPTER II

SCHEDULE 2 INDUSTRIES DURING 1927

Table 4 is a statement of the compensation awarded and the moneys handled during 1927 in Schedule 2 industries (in which the employer is individually liable for accidents to his workmen). Dominion Crown cases under the Act by Dominion legislation, and Provincial Crown cases referred to the Board for adjustment, are included.

The total amount of compensation awarded in Schedule 2 industries and Crown cases during 1927 was $1,091,377.64. Of this amount $165,711.87 was for workmen of municipal corporations, $290,821.49 for steam railroads, $34,641.54 for electric railways, $55,365.40 for navigation companies, $6,399.11 for express and sleeping car companies, $13,972.21 for telephone and telegraph companies, $463,834.42 for Dominion Crown cases, and $60,592.02 for Provincial Crown cases. Of the total amount awarded $552,843.80 was for pensions in pension cases, and $538,533.84 for cases not pension cases.

In pension cases, except in the case of municipal or government bodies or departments thereof, not so desiring, deposits must be made by employers in Schedule 2 industries. Particulars of these are given under "Deposits under Section 28." Under "Claimants' Moneys" are included moneys held by the Board under awards in which in the interest of the claimant, or for some other reason, payment of the amounts held is deferred to a later date, as in the case of minors. "Deposits under Section 31a" are amounts deposited with the Board to enable the Board to make prompt payments without waiting for receipt of cheque from employer.

Employers in Schedule 2 are assessed their share of the expense of administration as set out in Table 8. For 1927 that share amounted to $22,307.13, as compared with $20,821.89 in 1926, and $22,725.93 in 1925. Proportionate to the amount of compensation awarded, administration expenses in Schedule 2 and Crown cases were 4.04 per cent. in 1927, as compared with 3.44 per cent. in 1926, and 4.14 per cent. in 1925.

Further information as to Schedule 2 funds, and particulars of Schedule 2 investments, are given in Chapter IV and in Tables 10 and 15, and in the Appendix.

TABLE 4

STATEMENT FOR SCHEDULE 2 DURING 1927

SCHEDULE 2 AWARDS

	Awards Not Pensions	Pensions	Totals
Municipal Corporations, etc.	$80,837 87	$84,874 00	$165,711 87
Steam Railraods	135,418 49	155,403 00	290,821 49
Electric Railways	20,651 54	13,990 00	34,641 54
Navigation Companies	25,087 60	30,277 80	55,365 40
Express and Sleeping Car Companies	6,399 11	.....	6,399 11
Telephone and Telegraph Companies	8,397 21	5,575 00	13,972 21
All Others	39 58	.....	39 58
Dominion Crown Cases	222,688 42	241,146 00	463,834 42
Provincial Crown Cases	39,014 02	21,578 00	60,592 02
Totals	$538,533 84	$552,843 80	$1,091,377 64

TABLE 4—Continued

SCHEDULE 2 FUNDS

Deposits under Section 28

Cash in bank and invested, January 1, 1927	$3,585,754 33	
Deposits received from employers	235,486 99	
Interest received	197,504 93	
Paid to pensioners		$316,539 48
Deposits returned to employers		301,030 67
Cash in bank and invested, December 31, 1927		3,401,176 10
	$4,018,746 25	$4,018,746 25

Claimants' Moneys

Cash in bank and invested, January 1, 1927	$41,413 92	
Deposits received from employers	1,887 08	
Interest received	2,131 82	
Paid to claimants—as principal		$9,343 00
—as interest		303 90
Cash in bank and invested, December 31, 1927		35,785 92
	$45,432 82	$45,432 82

Deposits under Section 31a

Cash in bank and invested, January 1, 1927	$53,517 32	
Deposits received from employers	687,818 29	
Payments made—Compensation and medical aid		$691,832 45
—Rehabilitation		659 55
Deposits returned to employers		12,069 82
Cash in bank, December 31, 1927		36,773 79
	$741,335 61	$741,335 61

TOTALS OF FUNDS

Cash in bank and invested, January 1, 1927	$3,680,685 57	
Deposits received from employers	925,192 36	
Interest received	199,636 75	
Payments made		$1,018,678 38
Deposits returned to employers		313,100 49
Cash in bank and invested, December 31, 1927		3,473,735 81
	$4,805,514 68	$4,805,514 68

CHAPTER III

WORK HANDLED DURING 1927

This chapter deals with the work handled during 1927 and with the administration of the Act generally during the year. Particulars are given in Tables 5 to 9.

The figures are for what has been dealt with during 1927 without regard to the year in which the accidents dealt with occurred, while as explained in Chapter I the figures in Chapter I and Chapter V are for the accidents happening during the year.

Benefits Awarded During the Year

The total amount of compensation awarded during 1927 was $5,021,795.23, of which $3,930,417.59 was in Schedule 1 industires, $566,951.20 in Schedule 2 industries, and $524,426.44 in Crown cases; there was also paid for medical aid in Schedule 1 during the year $1,062,859.64 (including $1,980.23 medical aid in silicosis cases), making the total benefits awarded during the year $6,084,654.87. In Schedule 2 and Crown cases medical aid is provided directly by the employer and no figures are available.

The benefits awarded during each year since the commencement of the Act are as follows:

Year	Schedule 1 Compensation	Schedule 1 Medical Aid	Schedule 2 and Crown Compensation	Total Benefits
1927	$3,930,417 59	$1,062,859 64	$1,091,377 64	$6,084,654 87
1926	3,664,039 94	988,486 70	1,168,825 26	5,821,351 90
1925	3,635,530 27	875,836 01	1,054,077 11	5,565,443 39
1924	4,052,287 77	835,956 60	1,234,575 97	6,122,820 34
1923	4,036,170 26	788,905 90	1,348,785 58	6,173,861 74
1922	3,417,101 61	692,819 94	1,582,975 06	5,692,896 61
1921	3,858,017 50	662,793 89	1,668,452 10	6,189,263 49
1920	5,113,149 77	703,705 66	1,963,389 82	7,780,245 25
1919	2,808,638 65	386,298 51	997,922 77	4,192,859 93
1918	2,751,137 45	369,346 37	763,511 02	3,883,994 84
1917	2,286,954 99	*83,514 07	623,556 37	2,994,025 43
1916	1,553,653 38	†	451,709 93	2,005,363 31
1915	692,389 09	†	200,932 03	893,321 12
Totals	$41,799,488 27	$7,450,523 29	$14,150,090 66	$63,400,102 22

*Half year only. †No provision for medical aid.

The increase in benefits from the early years is largely by reason of increase in wages, compensation being for the most part a percentage of wages, and additional industries have been covered, and some material changes were made in compensation. The large total for 1920 is by reason of the retroactive increases in widows' and children's pensions, and the small amount awarded during 1915 is by reason of many 1915 accidents not being, nor capable of being, finally disposed of till the following year. The amount of benefits awarded for each year's accidents as distinguished from the amount awarded during the year is shown in Chapter V.

Accidents Reported During the Year

During 1927, 71,979 accidents were reported. These included some not serious enough to involve payment of either compensation or medical aid and for which no claim was made and others for which claims were made but which were not allowed by the Board.

At the close of the year there were 1,458 claims in assembly, as compared with 1,323 at the end of 1926, notice of the accident having been given but reports necessary to deal with the case not yet having been received.

The number of accidents reported each year and the total number since the commencement of the Act are as follows:

Year	Schedule 1	Schedule 2	Crown	Totals
1927.....	62,063	5,412	4,504	71,979
1926.....	57,032	4,942	3,942	65,916
1925.....	50,883	5,079	4,050	60,012
1924.....	49,558	4,916	4,201	58,675
1923.....	51,655	6,080	3,374	61,109
1922.....	42,139	7,124	1,148	50,411
1921.....	36,272	7,666	1,253	45,191
1920.....	46,177	7,222	1,452	54,851
1919.....	36,236	7,918	106	44,260
1918.....	40,662	7,113	73	47,848
1917.....	30,701	5,813	18	36,532
1916.....	21,269	4,806	17	26,092
1915.....	13,878	3,144	11	17,033
Totals...	538,525	77,235	24,149	639,909

Accidents Paid for During the Year

Table 5 shows the number of accidents in which compensation or medical aid was paid during 1927. The total number was 61,078, as compared with 56,870 in 1926. The 61,078 comprised 355 deaths, 18 permanent total disability cases, 2,349 permanent partial disability cases, 31,330 temporary disability cases, and 27,026 cases in which medical aid only was paid. Schedule 2 and Crown cases involving medical aid only, which are a large proportion of the accidents reported, are not included as accidents paid for as the medical aid is furnished directly by the employer.

The number of accidents in which compensation or medical aid was awarded each year since the commencement of the Act is as follows:

Year	Schedule 1	Schedule 2	Crown	Totals
1927.....	55,894	2,741	2,443	61,078
1926.....	52,199	2,489	2,182	56,870
1925.....	47,782	2,734	2,217	52,733
1924.....	46,616	2,820	2,475	51,911
1923.....	47,873	3,849	1,916	53,638
1922.....	37,172	4,572	765	42,509
1921.....	34,271	5,161	834	40,266
1920.....	42,693	4,444	714	47,851
1919.....	34,400	4,517	153	39,070
1918.....	36,565	4,335	30	40,930
*1917.....	25,277	3,406	19	28,702
*1916.....	15,370	2,825	3	18,208
*1915.....	8,328	1,494	7	9,829

*Cases involving medical aid only not covered till July 1, 1917.

Awards Changed

In addition to claims compensated, as shown in Table 5, the Board in 1927 reopened for further action 439 claims which had been settled previously. Of these eight were cases of foreign-born pensioners returning to their native land, commutation having been made of their pension, and 431 were cases of other awards previously made being changed in form or amount.

Cheques, Assessments, Mail and Callers

In all 227,635 cheques were issued during the year, an average of 756 daily, and there were 31,930 assessments made, including refunds. About 4,800 pieces of mail daily were handled, and the average number of office callers was seventy-one a day.

Receipts and Payments

The receipts and payments during the year are shown in Table 6, the statement for Schedule 2 including Crown cases. Explanation of the items and the funds referred to will be found in other parts of the report. A summary of receipts and payments since the commencement of the Act is given in the Appendix.

Payments to Safety Associations

The safety or accident prevention associations are organizations of employers established under the authority of the Act by the employers in eighteen out of the twenty-four classes of industry. They are under the management of the employers, but the expenses are paid by the Board out of the accident fund.

Table 7 gives the names of these associations, the classes of industry covered, the names and salaries of their inspectors, the amounts paid for travelling expenses and granted for other expenses, during 1927. The total expenses for the year were $117,981.51.

Administration Expenses

The administration expenses of the Board, analyzed under the different headings, are shown in Table 8. The total administration expenses during 1927 were $283,718.51, as compared with $277,939.16 in 1926. The employers pay the whole of this expense, the amount being divided, according to the accidents handled, among Schedule 1, Schedule 2, and Dominion and Provincial Crown. The amount charged to Schedule 1 employers for the year was $239,661.39, to Schedule 2, $22,307.13, to Dominion Crown, $19,498.81, and to Provincial Crown, $2,251.18.

Salaries of the members of the Board are paid by the Province.

The cost of office furniture, fixtures, and equipment, including permanent equipment, has always been charged to administration expenses in the year in which payment therefor was made, and no entry for which has ever been made in the standing of the funds. The value of this furniture and equipment at the present time is estimated at about $25,000.

The total administration expenses for 1927 were 4.66 per cent. of the benefits awarded. The administration expenses in Schedule 1 for 1927 were 4.80 per cent. of the benefits awarded, those in Schedule 2 and Crown being 4.04 per cent.

The names, positions, and salaries of the staff of the Board are given in Table 9.

TABLE 5

COMPENSATION, MEDICAL AID, AND ACCIDENTS PAID FOR, DURING 1927

Compensation Awarded during 1927

Schedule 1	$3,930,417 59
Schedule 2	566,951 20
Crown Cases	524,426 44
Total	$5,021,795 23

Medical Aid Paid during 1927

Schedule 1	$1,062,859 64
Schedule 2	furnished by employer
Crown Cases	furnished by employer

Accidents Paid For during 1927

	Medical Aid Only	Temp. Dis.	Perm. Partial Dis.	Perm. Total Dis.	Death	Totals
SCHEDULE 1—						
Full Compensation	.....	24,339	2,076	13	217	26,645
Part Compensation	.....	2,185	.....	.....	38	2,223
Medical Aid only	27,026	.....	.....	.....	.....	27,026
Totals	27,026	26,524	2,076	13	255	55,894
SCHEDULE 2—						
Full Compensation	.....	2,330	147	4	42	2,523
Part Compensation	.....	212	.....	.....	6	218
Totals	.....	2,542	147	4	48	2,741
CROWN CASES—						
Full Compensation	.....	2,073	126	1	46	2,246
Part Compensation	.....	191	.....	.....	6	197
Totals	.....	2,264	126	1	52	2,443
Grand Totals	27,026	31,330	2,349	18	355	61,078

TABLE 6

STATEMENT OF RECEIPTS AND PAYMENTS DURING 1927

Schedule 1

Receipts			Payments		
Cash in Banks, Jan. 1, 1927:			Compensation Paid other than Pensions and Compensation Deferred		$2,326,431 60
Dominion Bank	$88,230 85		Pensions Paid		1,337,030 70
Royal Bank	6,057 62		Deferred Compensation Paid		49,806 18
Standard Bank	94 25		Rehabilitation Paid		3,620 67
		$94,382 72	Medical Aid Paid		1,060,879 41
Net Assessments, Penalties, etc., collected:			Silicosis Paid		38,253 46
Gross Assessments	$5,808,569 46		Paid under Sec. 9		2,615 10
Merit Rating Charges	840 33		Administration Expenses		283,718 51
Under Sec. 93a	12,778 39		Paid to Safety Associations		117,981 51
UnderSec.99(3)	288 95				
Under Sec. 9	9,220 34				
From D.S.C.R.	36,160 93				
	$5,867,858 40				
Less: Assessments and Penalties refunded	$47,896 42		Invested	$2,173,349 03	
Merit Rating Refunds cancelled	−234 13		Increase in value of investments by accumulation of discounts	51,472 26	
	$47,662 29				$2,224,821 29
		$5,820,196 11			
Interest		$861,068 50			
From Schedule 2 employers and Dominion Crown for administration expenses account of prior years paid out of Schedule 1 in 1926		40,140 53	Cash in Banks, Dec. 31, 1927:		
Principal returned from investments	$307,660 99		Royal Bank	$2,026 92	
Decrease in value of investments by amortization of premiums	78,544 28		Standard Bank	568 31	
		386,205 27			2,595 23
Silicosis		203,662 77			
From Dominion Bank—overdraft		42,097 76			
		$7,447,753 66			$7,447,753 66

TABLE 6—Continued

Schedule 2

Receipts			Payments		
Cash in Imperial Bank, Jan. 1, 1927		$114,646 80	To Claimants out of Deposits under Sec. 28		$316,539 48
From Employers for Deposits under Sec. 28		235,486 99	Deposits returned to Employers under Sec. 28		301,030 67
From Employers for Claimants' Moneys		1,887 08	To Claimants out of Claimants' Moneys:		
From Employers for Deposits under Sec. 31a		687,818 29	Principal	$9,343 00	
Interest		199,636 75	Interest	303 90	
Principal returned from investments	$105,000 00				9,646 90
Decrease in value of investments by amortization of premiums	2,164 76		Paid out of Deposits under Sec. 31a:		
		107,164 76	For Compensation	$673,445 43	
			For Medical Aid	18,387 02	
					691,832 45
			Deposits returned to Employers under Sec. 31a		12,069 82
			Rehabilitation Paid		659 55
			Increase in value of Investments by accumulation of discounts		5,053 27
			Cash in Imperial Bank, Dec. 31, 1927		9,808 53
		$1,346,640 67			$1,346,640 67

TABLE 7

PAYMENTS TO SAFETY OR ACCIDENT PREVENTION ASSOCIATIONS, 1927

Association	Class	Inspectors	Salaries	Paid for Salaries	Travelling Expenses	Grants for Expenses	TOTAL PAID
			$ c.	$ c.	$ c.	$ c.	$ c.
Lumbermen's Safety Association	1	R. F. Milne	2,400 00 a year	2,400 00	Included in grants	19,020 00	21,420 00
The Ontario Pulp and Paper Makers' Safety Association	2	A. P. Costigane	4,500 00 a year from Jan. 1	4,500 00	Included in grants	6,000 00	10,500 00
Industrial Accident Prevention Associations	3	F. G. Lovett		2,340 00	1,113 85		
	4	S. Twist	195 00 a month	2,340 00	810 73		
	6	D. J. Hay		2,340 00	571 75		
	7	J. W. MacFarlane	190 00 a month to Mar. 31, $195 a month thereafter.	2,325 00	790 10		
	8	Wm. Sutherland		2,325 00	1,154 55		
	9						
	10						
	11	F. F. Arnold	180 00 a month to Mar. 31, $185 a month thereafter	2,205 00	419 75		
	12						
	14						
	15						
	16	W. H. Cox	175 00 a month to Feb. 28, $190 a month thereafter	2,250 00	592 51		
	17						
	18						
	19						
		H. Mabson	150 00 a month to Feb. 28, $160 a month thereafter	1,900 00	469 76		
		Geo. A. Stark	133 33 a month to Feb. 28, $150 a month thereafter	1,766 66	846 85	52,500 00	79,061 51
Electrical Employers' Association of Ontario	22	Wills Maclachlan	3,000 00 a year	3,000 00	Included in grants	4,000 00	7,000 00
				29,691 66	6,769 85	81,520 00	117,981 51

TABLE 8

ANALYSIS OF ADMINISTRATION EXPENSES DURING 1927

Salaries of Staff	$199,385 41	
Travelling Expenses of Board and Staff	12,305 06	
Printing, Stationery, and Office Supplies	16,920 59	
Postage	20,025 16	
Telephone, Telegraph and Express	1,079 70	
Legal Expenses, Witness Fees, etc	1,608 65	
Medical Examinations, X-ray supplies, etc	1,035 17	
Workmen's Travelling Expenses	306 85	
Insurance and Security Service	1,995 17	
Auditors' Services—under instructions of Attorney-General	2,500 00	
Rent of Premises, Electric Current, and Miscellaneous Services	22,982 75	
Permanent Office Equipment	3,158 12	
Exhibit at Canadian National Exhibition	408 75	
Sundry Expenses	7 13	
Total Administration Expenses, 1927	$283,718 51	
Less Charged to Dominion of Canada	19,498 81	
		$264,219 70
Charged to Province of Ontario	$2,251 18	
Charged to Schedule 2 Employers	22,307 13	
Charged to Schedule 1 Employers	239,661 39	
		$264,219 70

TABLE 9

SALARIES OF STAFF, WITH NAMES AND POSITIONS, 31st DECEMBER, 1927

Name	Position	Salary
N. B. Wormith	Secretary	$5,650 00 per year
Dr. D. E. Bell	Medical Officer	5,300 00 " "
Dr. W. E. Struthers	" "	5,100 00 " "
T. N. Dean	Statistician	4,950 00 " "
Dr. J. M. Bremner	Medical Officer	4,450 00 " "
F. W. Graham	Claims Officer	4,150 00 " "
L. M. Miller	Medical Aid Officer	3,400 00 " "
R. W. Dance	Assistant Secretary	3,400 00 " "
Harold Pryce	Assessment Officer	3,150 00 " "
J. W. Tucker	Assistant Claims Officer	3,100 00 " "
George J. Beach	Accountant	3,050 00 " "
H. F. Hall	Pay Roll Auditor	2,950 00 " "
W. B. Terry	Cashier	2,950 00 " "
W. C. Bayly	Pay Roll Auditor	2,850 00 " "
G. N. Whiteside	" " "	2,850 00 " "
John Scott	Collector	2,850 00 " "
F. A. McNamara	Pay Roll Auditor	2,750 00 " "
E. E. Starr	" " "	2,750 00 " "
Dalton J. Little	Claimant's Interviewer	2,650 00 " "
Sydney R. Johnston	Assistant Claims Officer	2,650 00 " "
E. P. Dowdall	" " "	2,600 00 " "
W. B. Cross	Assistant Statistician	2,600 00 " "
John J. Hayward	Assistant to Medical Officer	2,500 00 " "
Samuel Holland	Assistant Medical Aid Officer	2,450 00 " "
J. D. Hunter	Bookkeeper	2,450 00 " "
Chas. G. Cameron	Assistant Medical Aid Officer	2,450 00 " "
L. K. Knowles	Claims Assistant	2,400 00 " "
O. L. Redfern	Audit Clerk	2,350 00 " "
Eric M. Coates	Assistant Cashier	2,150 00 " "
F. G. Waters	Claims Assistant	2,100 00 " "
Otto H. Erlach	Pay Roll Auditor	2,100 00 " "
Lorne W. Wiley	Assistant Claims Officer	2,000 00 " "
Edna Pack	Chairman's Secretary	1,900 00 " "

TABLE 9—Continued

Name	Position	Salary
Ivor H. Johnston	Assessment Clerk	$1,900 00 per year
Wilbert Clayton	Statistical Clerk	1,700 00 " "
Ethel McFarlane	Commissioner's Stenographer and Clerk	1,680 00 " "
Harold W. Forster	Clerk	137 50 " month
Gertrude H. Sinclair	Assistant Claims Officer	1,500 00 " year
I. F. Acheson	Order Sheet Clerk	115 00 " month
Sara MacPherson	Stenographer and Clerk	112 50 " "
Mrs. E. McKinnon	" "	112 50 " "
Mrs. A. V. Somers	Enquiry and Switchboard	112 50 " "
Anne Fyfe	Stenographer and Clerk	112 50 " "
Mary J. Day	Summary Sheet Clerk	112 50 " "
Marjorie I. Covey	Stenographer and Clerk	112 50 " "
Kathleen Gordon	Claims Computing Clerk	112 50 " "
Fred Fincham	Bookkeeper	112 50 " "
Dalton L. Twiss	Clerk	112 50 " "
Cora Fetherston	Firm Search Clerk	110 00 " "
Beulah Stewart	File Clerk	107 50 " "
Hilda Lewis	Summary Sheet Clerk	105 00 " "
Violet Miles	Claims Assembly Clerk	105 00 " "
Bessie Covey	Bookkeeper	105 00 " "
Winnifred Brabant	Computing Clerk	105 00 " "
Frances Rickey	Accident Card Clerk	102 50 " "
Georgina Deans	Order Sheet Clerk	100 00 " "
Marguerite Gibson	Stenographer	100 00 " "
Olga Watson	Computing Clerk	100 00 " "
Valeria Johnston	Stenographer and Clerk	97 50 " "
Barbara Skene	Stenographer	97 50 " "
Mary Slattery	Claims Computing Clerk	97 50 " "
Phyllis Barker	Stenographer and Clerk	97 50 " "
Irish Allcock	Stenographer	97 50 " "
Leta M. Metcalfe	Claims Computing Clerk	97 50 " "
Marjorie Keyte	Stenographer and Clerk	97 50 " "
Muriel Stewart	" "	97 50 " "
Mae Lewis	File Clerk	95 00 " "
Dorothy Hamnett	Stenographer and Clerk	92 50 " "
Alice Holt	" "	92 50 " "
Mary Wilson	"	90 00 " "
Agnes MacFarlane	" "	90 00 " "
Nora Murray	Typist and Clerk	85 00 " "
Myrtle Simpson	Clerk	85 00 " "
Harriett Miles	Bookkeeper	85 00 " "
Beatrice Thomas	Claims Computing Clerk	85 00 " "
Lillian R. White	Stenographer	82 50 " "
Mildred Thompson	File Clerk	82 50 " "
E. Audrey Stewart	Claim Index Clerk	82 50 " "
Evelyn C. Morrissey	Claims Computing Clerk	82 50 " "
Myrtle Watkins	Summary Sheet Clerk	82 50 " "
Edith Mumford	Typist and Clerk	80 00 " "
Wilhelmine Robinson	Typist	80 00 " "
Jessie Farquhar	Clerk	80 00 " "
Mrs. Alice McArthur	"	80 00 " "
Olive Hyland	File Clerk	75 00 " "
Rita B. Murphy	" "	75 00 " "
Rena Henderson	Firm Record Clerk	75 00 " "
Albert J. Cannon	Clerk	75 00 " "
Miriam Elton	Stenographer and Clerk	75 00 " "
Iris Connelly	Stenographer	72 50 " "
Helen Smith	Mail Clerk	70 00 " "
Evelyn Shiels	Typist and Clerk	70 00 " "
Lila Merkley	" "	70 00 " "
Hazell Cornell	Clerk	70 00 " "
Estelle Fyfe	File Clerk	70 00 " "
Walter Furber	Junior Clerk	70 00 " "
Muriel Scott	Typist	70 00 " "
Eleanor Ridout	File Clerk	70 00 " "

TABLE 9—Continued

Name	Position	Salary
Wilhelmina Duncan	Typist	$70 00 per month
Mabel Taylor	Claim Index Clerk	62 50 " "
May Dollery	Typist	62 50 " "
Bertha Law	"	62 50 " "
Chas. F. Ledsham	Claims Computing Clerk	62 50 " "
Sadie Gordon	Typist	60 00 " "
James Bale	Clerk	60 00 " "
Edna Gibson	File Clerk	60 00 " "

CHAPTER IV

CONDITION OF FUNDS

A general statement of the condition of the funds in Schedule 1 and in Schedule 2 is contained in Table 10, and particulars of the various funds and of the Board's investments are given in Tables 11 to 15. A summary since the commencement of the Act will be found in the Appendix.

Schedule 1 Funds

The Schedule 1 funds are known and referred to in the Act as the "Accident Fund." They comprise, in addition to current funds out of which temporary payments of compensation, medical aid, and administration expenses are paid, the Pension Fund, Disaster Reserve, and Compensation Deferred. The standing of the Accident Fund, showing assets and liabilities, at December 31, 1927, is shown in Table 10. The balance of assets in excess of liabilities at that date was $718,866.94, being $266,251.25 Disaster Reserve, $193,009.49 accrued interest on investments, and $259,606.20 standing at the credit of the classes December 31, 1927. This is exclusive of office furniture and equipment mentioned in Chapter III.

Pension Fund

The Pension Fund, representing the outstanding pension liability, comprises the largest part of the funds standing to the credit of Schedule 1. The purpose of the Pension Fund is to take care of future payments of pensions which have already been awarded. Actuarial tables (published as an appendix to the Report for 1922), embodying the contingencies of death and remarriage, have been compiled to show for each age and kind of pension the average amount (sometimes referred to as capitalized value) necessary to complete pension payments. When a pension is awarded this average amount is transferred from current funds to the Pension Fund. All payments of pensions are made from the Pension Fund. Since the amount transferred in any one instance is the average amount required, no re-transfer is made should a residue be left at the expiry of the pension, nor is any additional transfer made should the amount be exhausted before expiry of the pension.

Re-transfer from Pension Fund

During the years 1923 and 1924 an actuarial survey of the Board's pension experience and revaluation of the pension liability was made, all existing pensions being revalued. As a result the Pension Fund was found to be a little in excess of what the experience indicated to be necessary. As at date of January 1, 1924, a re-transfer of $600,000 was accordingly made from the Pension Fund to current funds, being distributed among the different classes of industry in proportion to the amount of Pension Fund to the credit of each class.

As of date October 31, 1925, actuarial revaluation of all outstanding pension fund obligations was made, the Board's actuarial tables being used. To the liability for each class thus ascertained was added a surcharge of 2 per cent. to allow for possible divergence of actual from expected mortality. Deduction was made of the surcharged liability in total for all the classes from the balance in the Pension Fund and the difference was re-transferred to the current funds,

proportional to each class according to the balance in the Pension Fund. The sum transferred amounted to $427,214.62.

Revaluation is made each year as of date October 31 and includes all outstanding pensions on that date. The Pension Fund as of date October 31, 1927, totalled $14,680,702.57 and the liabilities $14,366,074.98, an excess of funds over liabilities of $314,627.59. The 2 per cent. surcharge in 1925, with interest, amounted to $279,332.46. The fund, therefore, has a surplus of $35,295.13, through actual losses being less than expected losses on mortality, including remarriage.

Particulars of Pension Fund

Table 11 gives particulars of the Pension Fund for each class. The balance in the fund at the commencement of 1927 was $13,911,977.62; $1,532,776.77 was transferred during the year for pension awards; $709,248.62 interest (at the rate of 5 per cent. per annum compounded half yearly, which is the basis used in computing capitalized values of pensions) was added; and $1,337,030.70 was paid for pensions. The balance in the fund at the end of the year was $14,816,972.31.

The transfers for pension awards during the year included $9,554.00 transferred from the Disaster Reserve to meet the extra cost of incurred disabilities super-imposed upon previous disabilities, and also $28,353.00 transferred from Silicosis Account for pensions in silicosis cases.

Disaster Reserve

The Disaster Reserve is a fund set aside under the provisions of Section 88 (2) of the Act to meet any unforeseen disaster or other circumstance which might unduly burden the employers in any class of industry. The fund was accumulated by a transfer of 1 per cent. of the gross assessments up to the end of 1922, since that time no transfer being made, the fund being considered sufficient for its purpose. These are the only moneys set aside or held by the Board which do not directly cover liabilities actually incurred by reason of accidents which have already happened.

The standing of the Disaster Reserve is shown in Table 12. The balance at the end of 1927 was $266,251.25, $13,142.17 interest for the year being added to the balance of $262,663.08 in the fund at the beginning of the year, and $9,554.00 withdrawn by transfer to the Pension Fund.

Compensation Deferred

The funds included under "Compensation Deferred" comprise compensation moneys held at interest for claimants in Schedule 1, payment being deferred to a future time by reason of the claimant being a minor or for other reason. The condition of the fund is shown in Table 13. At the beginning of the year the amount on hand was $99,439.87; deferred awards during the year amounted to $33,398.50, and $4,620.19 interest was added during the year; the payments during the year amounted to $49,806.18 of which $42,655.50 was for principal and $7,150.68 for interest, leaving a balance of $87,652.38 at the end of the year.

Silicosis Account

Table 14 gives particulars of the Silicosis Account which has been established to take care of special assessments and payments in Class 5 necessitated by the addition of "Silicosis" contracted in mining operations to the list of industrial diseases under the Act, by amendment effective April 8, 1926. During the

year $66,606.46 was paid out in awards for silicosis, and $203,662.77 was collected in special assessment for silicosis costs. Interest, $2,909.75, was added, and $86,555.13 transferred as reimbursement to compensation account for payments made therefrom in silicosis cases. The balance in the Silicosis Account at the end of 1927 was $53,410.93.

Investments

Particulars of the Board's investments are given in Table 15.

The total invested at the end of the year in Schedule 1 was $17,168,447.93, consisting of $15,136,822.42 value of investments at the beginning of the year, $2,224,821.29 invested during the year, $193,009.49 accrued interest (earned but not received) less $386,205.27 principal returned.

Particulars of each investment are shown in the list, including kind of investment, particular security, yield of interest, term, par value, book value, and accrued interest.

With the exception of short-date deposits of current funds intended for use before the current year's assessments are received, all investments consist of Province of Ontario bonds, municipal or municipally-guaranteed debentures, and Dominion of Canada guaranteed bonds.

The average rate of interest received on permanent investments in Schedule 1 during 1927 was approximately 5.19 per cent., as compared with 5.27 per cent. in 1926, and 5.50 per cent. received during 1925. Three per cent. is received on current bank balances.

Schedule 2 Funds

The funds handled by the Board in respect of Schedule 2 industries include employers' deposits for pensions required to be made with the Board under the provisions of Section 28 of the Act, temporary deposits or advances of money made by employers under Section 31a to facilitate prompt payment of claims, and claimants' moneys held by the Board in cases of awards payment of which by reason of the claimant being a minor or for other reason is deferred to a future time.

The standing of Schedule 2 funds at December 31, 1927, is shown in the latter part of Table 10, and the particulars and a list of Schedule 2 investments are given in Table 15.

At the end of 1927 the deposits held under Section 28 amounted to $3,401,176.10, deposits under Section 31a to $36,773.79, the amount of claimants' moneys held by the Board was $35,785.92, and the accrued interest on investments, not received or apportioned, amounted to $35,323.78, making a total of $3,509,059.59, of which $3,463,927.28 was held in permanent investments, $9,808.53 was on deposit in the Imperial Bank, and $35,323.78 was interest accrued on investments but not yet payable.

The rate of interest on Schedule 2 funds during 1927 was 6.04 per cent., as compared with 5.85 per cent. during 1926, and 5.94 per cent. during 1925.

TABLE 10

STANDING SCHEDULE 1 ACCIDENT FUND AS AT DECEMBER 31, 1927

ASSETS			LIABILITIES		
Cash in Banks:			Overdraft—Dominion Bank...		$42,097 76
Royal Bank.....	$2,026 92		Compensation Deferred, other than Pensions.....		87,652 38
Standard Bank..	568 31		Pension Liability.....		14,816,972 31
		$2,595 23	Compensation estimated outstanding.....		1,555,809 36
Short Date Deposits.....		900,000 00	Medical Aid estimated outstanding.....		370,495 65
Investments.....		16,075,438 44	Balance of Silicosis Account at credit of employers.....		53,410 93
Accrued Interest on Investments.....		193,009 49			
Due from Schedule 2 employers for Administration Expenses paid out of Schedule 1 Funds		22,380 09	Assets in Excess of Liabilities:		
Due from Dominion of Canada for Administration Expenses paid out of Schedule 1 Funds		19,498 81	Disaster Reserve.....	$266,251 25	
Due from Province of Ontario for Administration Expenses paid out of Schedule 1 Funds		2,251 18	Accrued Interest on Investments...	193,009 49	
				$459,260 74	
Assessments estimated to be due on adjustment of 1927 payrolls (see Table 1)..	$735,754 97				
Less:					
Merit Rating Refunds to be made.....	305,622 88		Balance at Credit of Classes (Table 1).....	259,606 20	
		430,132 09			718,866 94
		$17,645,305 33			$17,645,305 33

STANDING SCHEDULE 2 FUNDS AS AT DECEMBER 31, 1927

Cash in Imperial Bank.....	$9,808 53	Balance Employers' Deposits under Section 28.....	$3,401,176 10
Investments.....	3,463,927 28	Balance Employers' Deposits under Section 31a.....	36,773 79
Accrued Interest on Investments.....	35,323 78	Claimants' Moneys held by the Board.....	35,785 92
		Accrued Interest on Investments not received or apportioned.....	35,323 78
	$3,509,059 59		$3,509,059 59

TABLE 11

PENSION FUND, SCHEDULE 1 BY CLASSES, DECEMBER 31, 1927

Class	Balance Forward from 1926	Pension Awards during 1927	Interest Received	Pension Payments	Balance as at Dec. 31, 1927	Class
	$ c.	$ c.	$ c.	$ c.	$ c.	
1	1,663,802 34	*212,389 05	85,592 24	158,571 70	1,803,211 93	1
2	827,100 63	90,452 08	42,096 64	81,576 10	878,073 25	2
3	199,564 28	16,859 00	9,981 48	21,657 26	204,747 50	3
4	517,311 70	73,216 00	26,791 98	49,390 77	567,928 91	4
5	1,660,211 14	†152,504 09	83,985 45	154,982 68	1,741,718 00	5
6	576,946 43	77,589 07	29,715 69	57,528 60	626,722 59	6
7	481,435 22	83,103 84	25,232 60	49,130 93	540,640 73	7
8	309,584 49	27,859 00	15,652 84	28,644 17	324,452 16	8
9	670,519 17	40,985 67	33,395 12	62,710 37	682,189 59	9
10	875,073 70	50,408 00	43,535 95	80,616 40	888,401 25	10
11	545,509 82	90,444 36	28,613 26	51,063 33	613,504 11	11
12	472,986 94	43,697 30	23,894 62	45,685 91	494,892 95	12
13	332,989 38	37,734 00	17,022 10	31,234 74	356,510 74	13
14	160,626 72	8,404 00	7,974 84	14,601 83	162,403 73	14
15	550,807 61	55,359 00	27,910 74	54,327 81	579,749 54	15
16	340,039 54	*35,968 25	17,347 96	30,695 62	362,660 13	16
17	372,659 39	6,525 62	18,184 44	33,446 67	363,922 78	17
18	58,060 44	10,095 00	3,055 80	5,492 88	65,718 36	18
19	228,091 07	.....	11,106 06	17,423 98	221,773 15	19
20	269,698 71	71,634 76	14,704 48	30,114 52	325,923 43	20
21	437,426 40	63,267 16	22,668 52	42,573 52	480,788 56	21
22	251,643 95	35,296 00	12,973,27	26,059 43	273,853 79	22
23	749,841 52	122,421 00	39,305 51	69,293 82	842,274 21	23
24	1,360,047 03	126,564 52	68,507 03	140,207 66	1,414,910 92	24
	13,911,977 62	1,532,776 77	709,248 62	1,337,030 70	14,816,972 31	

*Transferred from Disaster Reserve:
Class 1..... $6,916 00
Class 16..... 2,638 00
$9,554 00

†Transferred from Silicosis Account:
Class 5..... $28,353 00

TABLE 12

DISASTER RESERVE, DECEMBER 31, 1927

Disaster Reserve as at December 31, 1926		$262,663 08
Interest added in 1927		13,142 17
		$275,805 25
Withdrawn account Class 1	$6,916 00	
" " " 16	2,638 00	
		9,554 00
Amount as at December 31, 1927		$266,251 25

TABLE 13

COMPENSATION DEFERRED, DECEMBER 31, 1927

Balance in fund, December 31, 1926		$99,439 87
Compensation awarded, payment deferred, during 1927		33,398 50
Interest credited for 1927		4,620 19
		$137,458 56
Paid claimants during 1927:		
Principal	$42,655 50	
Interest	7,150 68	
		49,806 18
Balance December 31, 1927		$87,652 38

TABLE 14

SILICOSIS ACCOUNT, DECEMBER 31, 1927

Assessments collected under Class 5		$203,662 77
Interest credited in 1927		2,909 75
		$206,572 52
Payments made:		
For Compensation	$62,543 05	
For Medical Aid	1,980 23	
For Salaries and Expenses of Referee Board	2,083 18	
		66,606 46
		$139,966 06
Less amount carried forward from 1926		86,555 13
Balance, December 31, 1927		$53,410 93

TABLE 15

INVESTMENTS, DECEMBER 31, 1927

Schedule 1

Book Value of Investments, January 1, 1927	$15,136,822 42
Invested during year	2,224,821 29
	$17,361,643 71
Less Principal returned	386,205 27
Book Value of Investments, December 31, 1927, Principal	$16,975,438 44
Plus Accrued Interest to December 31, 1927	193,009 49
Total Book Value of Investments, December 31, 1927	$17,168,447 93

Schedule 2

Book Value of Investments, January 1, 1927	$3,566,038 77
Invested during year	5,053 27
	$3,571,092 04
Less Principal returned	107,164 76
Book Value of Investments, December 31, 1927, Principal	$3,463,927 28
Plus Accrued Interest to December 31, 1927	35,323 78
Total Book Value of Investments, December 31, 1927	$3,499,251 06

LIST OF INVESTMENTS

SCHEDULE 1 FUNDS

Municipal Debentures

Security	Yield Rate (Per Cent.)	Term	Par Value $ c.	Book Value $ c.	Accrued Interest $ c.
Amherstburg	5.50	1928–1938	17,190 34	17,638 55	45 20
Arthur:	5.50	Dec. 15, 928	202 71	201 75	45
	5.50	1928–1930	803 38	788 13	3 10
Belleville:	6.25	May 15, 1941	65,000 00	63,534 56	491 51
	5.35	Jan. 2, 1942	14,000 00	14,888 12	.....
	5.35	Apr. 5, 1942	13,000 00	13,844 34	185 92
	5.30	May 1, 1952	120,000 00	123,274 53	1,103 02
	5.30	1947–1949	20,000 00	19,256 95	167 12
Brampton:	5.50	1928–1934	10,009 00	10,189 36	26 35
	5.50	1928–1944	2,607 92	2,420 24	5 15
Brantford:	6.25	Dec. 31, 1942	10,000 00	8,312 56	.....
	6.20	1928–1939	75,000 00	72,353 88	.....
	5.972	1937–1947	52,200 00	52,340 24	.....
	5.535	1940–1949	53,000 00	49,872 33	116 15
	4.95	1941–1953	13,000 00	13,892 07	31 34
	5.	Dec. 31, 1950	5,000 00	4,321 14	.....
Bridgeburg	5.	1950–1956	13,403 01	14,367 42	401 90
Carleton Place	5.50	1930–1941	14,659 99	14,659 99	37 55
Cobourg	5.30	Jan. 1, 1934	6,000 00	5,902 05	.....
Cornwall	5.20	1944–1953	51,862 79	53,860 19	1,437 95
Creemore (guaranteed by County of Simcoe)	5.375	1928–1934	3,163 47	3,234 96	63 43
Dundas	5.375	1928–1946	19,966 69	20,157 80	367 06
East York, Township:	5.446	1940–1965	172,187 29	161,502 66	1,438 81
	5.448	1940–1965	72,105 65	67,635 40	306 20
Essex, Village	5.50	1928–1934	3,939 70	3,868 85	131 00
Essex Border Utilities Commission	5.484	1942–1956	199,989 88	200,391 87	7,051 65
Etobicoke, Township:	5.017	1946–1949	45,000 00	47,752 43	1,356 17
	4.95	1940–1957	25,277 74	25,569 57	848 35
	5.19	1941–1957	71,000 00	69,849 46	593 30
Fort William:	5.75	Feb. 1, 1944	25,000 00	23,020 80	523 97
	6.40	May 1, 1950	10,000 00	9,525 75	100 27
	5.125	Apr. 1, 1955	55,000 00	53,994 99	685 62
	4.91	1946 & 1951	69,924 85	70,735 87	296.95
	4.91	July 1, 1951	34,672 60	35,114 68	.....
	4.91	July 1, 1947	42,751 00	43,230 52	.....
Forest Hill Village	5.036	1943–1957	44,730 93	44,508 71	747 55
Galt:	5.622	Oct. 30, 1940	42,000 00	37,697 99	321 04
	5.65	Dec. 6, 1961	19,284 69	18,392 76	70 50
	5.30	1934–1943	83,374 04	84,794 40	3,844 33
	5.20	Dec. 1, 1962	68,400 36	71,692 18	319 50
	5.20	Dec. 1, 1962	14,135 90	15,950 06	72 03
	4.95	Dec. 15, 1964	14,097 18	15,406 99	36 10
	5.05	July 2, 1965	35,254 75	37,912 18	.....
Glencoe	6.75	1928–1940	13,732 41	12,768 78	569 00
Grey Co.	5.24	Aug. 1, 1945	75,000 00	72,923 79	1,571 92
Guelph:	6.	1940–1944	13,287 11	12,648 31	368 39
	5.183	June 30, 1942	75,000 00	73,612 37	.....
	5.20	June 30, 1938	20,000 00	19,689 95	.....
	4.914	June 30, 1942	50,000 00	50,441 16	.....
Hamilton:	5.875	1935–1937	8,740 84	8,233 94	37 11
	5.375	Feb. 1, 1932 and 1939	5,536 91	5,591 17	127 65
	6.	1932–1940	93,849 28	93,849 28	941 06
	5.90	1934–1941	164,629 81	165,886 95	3,301 62
	5.45	1937–1938	40,000 00	41,742 69	604 93
	5.50	Feb. 1, 1936	7,000 00	7,235 33	176 05
	4.95	1933–1942	150,000 00	156,921 43	3,458 22
	5.749	1941–1945	44,000 00	40,610 94	554 52
	5.714	1938–1945	190,000 00	168,275 82	3,584 00
	5.554	1938–1945	77,000 00	69,067 95	1,442 96

TABLE 15—Continued

Municipal Debentures—Continued

Security	Yield Rate (Per Cent.)	Term	Par Value $ c.	Book Value $ c.	Accrued Interest $ c.
Hastings	5.50	1931–1935	4,948 17	4,812 29	21 00
Hawkesbury:	7.25	1928–1940	73,322 59	68,252 39	4,037 73
	7.25	1928–1940	4,935 73	4,799 59	123 30
Hespeler	5.50	1931–1934	7,332 71	7,332 71	101 65
Hydro-Electric Power Commission (Guaranteed by Province of Ontario):	4.874	Aug. 1, 1957	100,000 00	86,294 65	1,676 71
	5.091	Aug. 1, 1957	195,000 00	162,447 07	3,269 60
Kingston:	6.10	1935–1948	4,600 00	4,559 99	46 12
	6.125	1931–1945	52,400 00	51,890 02	.....
	5.30	Jan. 1, 1942	35,000 00	35,684 33	.....
Kingsville	6.625	1930–1941	44,427 40	44,063 48	1,695 08
Kitchener:	5.25	1943–1951	47,682 18	49,117 19	222 73
	5.25	1943–1952	28,490 33	29,355 63	390 65
	5.75	1928–1946	1,043 38	1,023 00	11 95
	4.99	1942–1945	24,849 50	24,878 61	364 20
Leamington	5.875	1928–1932	8,845 91	8,872 41	399 85
Lincoln County	4.95	Sept. 11, 1943	90,000 00	90,491 65	1,368 50
Lindsay	5.40	Jan. 1, 1935	14,681 07	14,765 84	.....
Listowel	5.875	1928–1947	16,443 29	15,945 05	379 15
London:	5.523	Aug. 3, 1939	24,000 00	20,824 39	397 15
	5.50	1937–1938	11,000 00	10,148 45	.....
	6.538	June 30, 1942	25,000 00	19,692 04	3 05
	6.30	1932–1939	114,425 61	112,316 40	18 75
	5.85	June 30, 1942	50,000 00	42,252 97	6 10
	5.85	Jan. 1, 1944	50,000 00	45,629 83	.....
	5.35	1940–1941	15,000 00	15,216 03	2 26
	5.35	1937–1941	75,000 00	75,973 83	11 30
	5.25	1934–1940	103,623 46	105,569 08	1,904 96
	5.23	Aug. 3, 1939	20,000 00	17,829 05	330 96
	4.953	June 30, 1945	25,000 00	25,136 65	3 42
	4.953	1938–1942	45,000 00	45,195 95	.....
	4.955	1939–1945	26,000 00	26,116 27	.....
	4.981	June 30, 1942	25,000 00	23,127 97	.....
Midland, Town (Guaranteed by County of Simcoe):	4.97	1940–1947	14,339 86	15,187 57	263 63
	4.97	1940–1944	10,720 05	11,312 76	98 52
Niagara Falls:	6.60	1938–1945	50,548 31	43,368 07	1,904 19
	6.50	1934–1941	59,553 83	57,316 70	1,801 30
	5.318	1940–1953	54,098 50	55,292 15	1,744 48
	5.32	1938–1952	16,139 50	15,553 68	73 89
North Bay:	6.	1928–1942	2,533 68	2,381 12	72 17
	5.70	1937–1942	76,276 50	78,290 69	3,071 93
North Toronto (City of Toronto)	6.05	1935–1942	20,246 58	17,740 05	64 89
North York, Township:	4.97	1940–1941	8,500 00	8,929 44	372 72
	4.97	1940–1944	17,866 71	18,854 48	576 10
	4.97	1940–1943	25,811 14	27,204 20	357 80
	4.95	1943–1957	36,885 12	40,154 30	1,700 75
Oakville:	5.50	1928–1935	4,005 49	4,085 78	60 55
	6.625	Oct. 16, 1928	973 67	968 08	12 30
	6.625	1928–1932	6,466 65	6,358 86	41 45
Orillia (Guaranteed by County of Simcoe)	4.96	1941-1954	17,156 14	17,248 93	216 20
Oshawa:	6.75	1928–1935	50,347 13	48,886 07	380 70
	6.40	1945–1951	45,133 48	43,095 60	2,270 24
	6.45	May 1, 1930	5,000 00	4,940 49	201 37
	7.	1928–1932	14,279 32	14,020 51	575 05
	5.40	1930–1936	26,207 92	26,351 53	.....
	5.375	June 1, 1938	6,068 02	5,882 34	177 88
	5.322	1939–1943	78,000 00	75,554 26	2,286 58
Ottawa:	5.522	1931–1941	39,906 66	34,977 32	.....
	5.25	1932–1945	118,766 39	121,299 32	.....
	6.12	July 1, 1939	10,800 00	8,920 15	.....
	6.10	1937–1938	66,762 58	61,318 84	.....

TABLE 15—Continued

Municipal Debentures—Continued

Security	Yield Rate (Per Cent.)	Term	Par Value $ c.	Book Value $ c.	Accrued Interest $ c.
Ottawa:	5.726	July 1, 1946	100,000 00	91,797 89	.....
	4.95	July 1, 1951	15,000 00	17,174 11	.....
Oxford	6.25	1933–1936	9,963 03	9,233 56	292 05
Owen Sound:	5.20	Feb. 1, 1943	25,000 00	25,790 69	576 37
	4.95	Apr. 1, 1945	100,000 00	100,586 21	1,260 27
Parry Sound:	6.50	1931–1944	30,690 22	29,774 88	771 87
	7.125	1937–1950	50,235 30	44,721 96	1,263 44
Pembroke	5.	1946–1954	75,025 53	75,025 53	2,199 36
Penetanguishene	5.50	Sept. 1, 1928	764 25	760 90	12 75
Perth:	5.50	1928–1934	2,615 49	2,615 56	4 30
	5.50	1928–1934	2,945 67	2,843 58	12 45
	5.50	1928–1944	371 14	357 70	1 55
	5.50	1928–1934	300 24	294 85	1 25
	5.50	1928–1933	705 21	694 06	3 00
	4.95	1940–1947	52,000 00	52,288 99	1,267 95
Peterborough:	5.184	June 30, 1946	50,000 00	48,916 05	.....
	6.10	Dec. 31, 1946	15,000 00	13,157 55	.....
	6.205	June 30, 1950	155,000 00	151,179 57	25 48
	6.25	Dec. 31, 1940	50,000 00	50,000 00	.....
Port Arthur:	6.625	Jan. 1, 1942	11,193 32	9,552 62	.....
	6.595	June 1, 1940	100,000 00	94,984 56	509 59
	6.80	Jan. 1, 1943	17,520 00	14,583 56	.....
	6.95	Jan. 1, 1932	9,246 66	8,471 07	.....
	7.05	July 1, 1932	7,786 66	7,171 80	.....
Preston:	6.50	1928–1937	14,760 66	14,118 90	709 50
	5.389	July 15, 1928	813 69	819 06	22 60
Renfrew:	5.75	1928–1935	7,782 62	7,863 77	41 10
	5.85	1928 1947	9,185 87	9,292 04	407 65
Richmond Hill	5.50	1928–1944	7,475 51	7,475 51	344 65
St. Catharines:	5.385	Dec. 29, 1945	50,000 00	47,801 23	13 70
	6.312	1928–1940	32,500 00	32,807 32	.....
	6.321	1928–1940	37,700 00	37,566 53	.....
	5.45	1934–1942	24,750 00	25,813 66	248 18
St. Marys	5.50	Oct. 31, 1943	4,870 30	4,624 27	.....
	5.50	Jan. 1, 1944	2,500 00	2,369 17	.....
St. Thomas:	6.38	1937–1951	129,562 40	124,494 51	3,258 56
	6.38	1938–1939	3,387 15	3,141 22	3 57
	5.40	1934–1937	70,000 00	72,709 20	483 29
	5.15	1949–1953	25,000 00	24,490 91	58 22
	5.20	1934–1949	39,000 00	38,196 21	90 82
Sandwich:	5.625	1928–1935	4,810 68	4,882 94	264 10
	6.625	1928–1943	21,580 60	20,660 01	815 89
	6.549	1938–1940	6,774 32	6,471 38	18 92
	6.546	1931–1949	43,418 33	41,346 48	656 61
Sarnia:	6.50	1928–1939	9,664 46	9,235 63	.....
	6.60	1932–1935	35,000 00	33,072 22	.....
	5.217	1942–1947	62,914 68	61,619 15	792 90
Sault Ste. Marie:	5.50	Mar. 25, 1949	24,771 50	26,319 75	394 97
	6.405	Apr. 1, 1950	45,000 00	40,180 12	623 84
	6.555	Mar. 1, 1935	100,000 00	96,752 19	2,005 48
Simcoe	5.50	1928–1945	12,032 77	12,394 75	31 65
Smith's Falls:	5.50	1928–1944	12,046 49	12,046 49	555 45
	5.50	1928–1946	15,401 89	16,022 34	620 25
	5.50	1928–1936	1,349 06	1,378 98	40 80
	5.775	1928–1937	3,654 62	3,601 89	134 90
	5.776	1928–1947	12,814 75	12,526 72	473 10
	5.022	1940–1945	64,306 49	64,158 19	2,158 21
	5.	1944–19 6	54,000 00	54,000 00	1,812 33
Stratford:	5.50	Jan. 1, 1934	3,000 00	2,925 05	.....
	5.50	Jan. 1, 1945	25,000 00	23,641 68	.....
	5.50	Jan. 1, 1945	15,000 00	14,184 75	.....
	5.50	Jan. 1, 1945	10,000 00	9,456 68	.....
	5.625	Jan. 1, 1945	13,000 00	12,121 06	.....
	6.25	Jan. 1, 1951	40,000 00	38,783 94	.....

TABLE 15—Continued

Municipal Debentures—Continued

Security	Yield Rate (Per Cent.)	Term	Par Value $ c.	Book Value $ c.	Accrued Interest $ c.
Stratford:	5.40	Jan. 1, 1942	124,000 00	131,243 10	.....
	5.40	Jan. 1, 1942	50,000 00	50,484 10	.....
	5.401	1937–1952	83,000 00	83,653 47	.....
	4.95	June 15, 1935	143,000 00	143,464 57	3,917 81
	4.95	June 15, 1940	7,000 00	7,033 06	191 78
	4.95	June 15, 1955	30,000 00	30,226 99	821 92
	4.915	Jan. 1, 1945	2,000 00	2,019 28	.....
Sudbury:	5.75	1933–1935	25,263 80	24,322 81	.....
	7.	1930–1937	32,897 38	29,509 12	1,378 96
Tillsonburg:	5.50	Mar. 20, 1945	975 00	975 00	42 16
	5.50	1928–1944	1,121 31	1,121 31	48 30
	5.50	1928–1935	2,597 37	2,597 37	111 90
	5.50	1928–1935	1,298 67	1,298 67	55 95
Toronto:	6.027	1931 & 1938	24,000 00	22,666 85	.....
	6.	1940–1943	60,000 00	54,379 81	254 79
	5.30	July 1, 1948	4,866 66	4,081 29	.....
	5.25	July 1, 1942	10,000 00	9,748 91	.....
	6.049	1937–1939	16,000 00	15,336 46	294 14
	6.049	Apr. 1, 1938	4,000 00	3,831 83	55 45
	6.049	1937–1938	7,000 00	6,718 91	.....
	6.08	July 1, 1948	29,200 00	22,138 75	.....
	6.08	July 1, 1945	7,000 00	6,185 53	.....
	6.08	July 1, 1948	4,000 00	3,266 47	.....
	6.05	July 1, 1948	6,326 66	4,814 29	.....
	6.021	Jan. 1, 1955	19,000 00	15,168 55	.....
	6.	1931–1937	40,000 00	38,905 21	554 52
	6.434	1941–1948	269,000 00	256,821 62	4,068 27
	6.436	1940–1948	231,000 00	220,816 28	2,316 40
	6.24	1932–1939	143,000 00	141,129 37	2,867 85
	6.20	1935–1940	50,000 00	49,298 60	1,002 74
	6.25	June 1, 1951	100,000 00	96,939 62	509 59
	6.40	June 1, 1948	59,000 00	56,330 86	300 66
	6.35	1943–1944	147,000 00	141,915 18	749 10
	6.35	1942–1944	53,000 00	51,229 71	270 08
	6.	1937–1940	44,000 00	42,242 43	.....
	6.	1936–1949	61,000 00	61,000 00	310 85
	6.	1937–1947	17,000 00	16,158 03	.....
	6.	1942–1951	52,000 00	52,000 00	786 41
	6.	1935–1940	50,000 00	48,107 73	.....
	6.	1937–1941	28,000 00	28,000 00	.....
	6.	1937–1939	9,000 00	9,000 00	45 86
	6.	1937–1939	7,000 00	7,000 00	105 86
	6.	1937–1939	10,000 00	10,000 00	.....
	6.	1937–1939	14,000 00	13,461 05	.....
	6.	1938–1939	9,000 00	8,640 32	.....
	5.40	1939–1941	150,000 00	151,357 65	2,757 55
	5.35	Mar. 1, 1951	83,000 00	90,168 43	1,664 55
	5.35	Jan. 1, 1951	15,000 00	16,266 96	.....
	5.557	Dec. 1, 1940	175,000 00	182,110 19	891 78
	5.557	Dec. 1, 1940	100,000 00	104,062 98	509 59
	5.20	1940–1942	58,000 00	56,910 64	484 66
	5.20	1940–1951	41,000 00	42,363 97	.....
	5.25	Apr. 1, 1951	50,000 00	48,321 50	630 14
	5.02	1940–1951	21,000 00	23,261 29	107 01
	5.02	Mar. 1, 1940	1,000 00	1,090 17	20 05
	4.925	July 1, 1950	20,000 00	20,202 86	.....
	4.925	Apr. 1, 1950	25,000 00	25,253 56	315 07
	5.265	July 1, 1944	35,000 00	32,066 76	.....
	5.252	July 1, 1945	96,000 00	87,794 22	.....
	4.996	July 1, 1948	58,000 00	54,400 90	.....
	4.95	June 1, 1946	7,000 00	6,621 17	25 90
	4.95	1943–1945	40,000 00	38,004 64	300 82
	4.95	1943–1948	33,000 00	31,303 30	.....
	4.95	1945–1951	106,000 00	106,661 55	.....
	5.10	1952–1956	220,000 00	201,182 15	4,150 00

TABLE 15—Continued

Municipal Debentures—Continued

Security	Yield Rate (Per Cent.)	Term	Par Value $ c.	Book Value $ c.	Accrued Interest $ c.
Toronto:	5.08	1952–1956	145,000 00	133,774 10	2,180 95
	4.98	1952–1956	38,000 00	35,307 50	431 10
	5.05	1951–1956	262,000 00	241,653 92	2,971 75
	5.14	1951–1956	85,000 00	77,501 07	639 25
	4.968	June 1, 1939	75,000 00	81,723 05	382 20
	4.90	June 1, 1945	18,000 00	20,308 81	91 75
	4.90	Mar. 1, 1949	2,000 00	2,158 40	36 75
Toronto Harbour Commissioners:	5.30	Sept. 1, 1953	100,000 00	88,781 05	1,504 11
	5.318	Sept. 1, 1953	200,000 00	177,108 23	3,008 22
	5.318	Sept. 1, 1953	25,000 00	22,139 06	376 03
Toronto Junction (City of Toronto):	6.187	Jan. 2, 1943	33,000 00	27,655 41	.....
Toronto, Township:	4.95	1941–1952	18,104 29	19,366 74	627 42
Trenton	5.	1942–1943	25,000 00	26,331 81	1,103 76
Wallaceburg	5.625	1928–1930	2,363 09	2,379 10	95 15
Walkerville:	6.597	1928–1942	28,870 67	27,777 02	80 70
	6.271	1942–1948	17,531 70	16,084 04	47 54
	5.	1949–1951	99,038 43	112,404 38	276 75
Welland City:	5.40	Sept. 1, 1934	25,000 00	25,142 33	459 58
	5.439	Apr. 1, 1939	42,000 00	43,989 65	635 18
Welland County	5.38	Dec. 15, 1945	10,000 00	9,569 99	23 28
Weston:	5.50	1928–1930	1,649 33	1,664 56	82 95
	5.	1949–1952	24,949 65	28,358 32	65.60
West Gwillimbury Township (Guaranteed by County of Simcoe)	5.459	1942–1956	36,107 36	36,293 19	.....
Whitby:	5.375	1928–1946	12,347 44	12,471 53	107 90
	5.375	1928–1946	3,345 49	3,383 44	31 25
	5.38	1928–1946	5,590 72	5,651 67	48 85
Windsor:	5.563	1928–1935	13,267 90	13,226 52	32 00
	6.413	1942–1950	200,257 35	191,210 54	1,020 30
	6.05	1938–1940	32,977 61	32,833 52	585 45
	6.10	Sept. 15, 1941	12,337 43	12,221 81	219 01
	6.05	June 1, 1940	13,000 00	12,943 55	66 25
	5.32	1946–1952	110,000 00	112,479 47	1,525 00
	5.101	June 1, 1951	24,000 00	26,935 84	122 30
Woodstock:	5.625	Dec. 31, 1936	7,045 32	6,497 14	.....
	5.625	Nov. 1, 1938	10,000 00	9,105 72	.....
	5.625	Nov. 30, 1937	6,000 00	5,497 54	.....
York Township:	4.958	1941–1946	100,000 00	100,455 56	424 66
	5.572	1941–1951	102,407 13	107,224 74	2,053 75
	5.408	1949–1956	225,000 00	212,634 45	4,715 77
	4.979	1942–1946	195,000 00	195,461 85	4,087 00
	5.	1945–1955	22,000 00	22,000 00	93 45
York Township (Guaranteed by County of York):	5.39	1951–1956	93,000 00	87,882 06	394 95
	4.95	1946–1957	21,000 00	21,147 44	350 95
			12,922,346 10	12,589,233 91	164,274 08

TABLE 15—Continued

Other Permanent Investments

Security	Yield Rate (Per Cent.)	Term	Par Value $ c.	Book Value $ c.	Accrued Interest $ c.
Canadian Northern Railway Company (Guaranteed by Dominion of Canada):	4.93	July 1, 1946	30,000 00	35,674 60	.....
	4.914	July 1, 1946	100,000 00	119,130 29	.....
	4.915	July 1, 1946	10,000 00	11,911 50	.....
	4.93	July 1, 1946	18,000 00	21,399 49	.....
	4.893	July 1, 1946	10,000 00	11,941 17	.....
	4.90	July 1, 1946	50,000 00	59,660 59	.....
	4.947	July 1, 1946	37,000 00	43,908 91	.....
	5.246	July 1, 1946	65,000 00	74,568 06	.....
	5.196	July 1, 1946	469,000 00	541,400 41	.....
Dominion of Canada Guaranteed Debenture Stock of the Canadian Northern Railway Co.:	5.163	July 20, 1958	243,333 00	181,110 87	3,850 05
	4.75	July 20, 1958	16,000 00	12,771 67	253 15
Ontario, Province of:	5.178	Oct. 15, 1948	250,000 00	244,348 49	263 70
	5.88	Feb. 1, 1941	50,000 00	50,560 12	1,257 53
	5.449	Dec. 1, 1950	700,000 00	613,481 66	2,675 30
	5.458	Dec. 1, 1949	300,000 00	263,431 89	1,146 60
	5.	Sept. 15, 1943	50,000 00	55,463 35	879 45
	5.371	Dec. 1, 1947	13,000 00	11,621 80	49 70
	4.875	Oct. 15, 1948	50,000 00	50,817 63	520 55
	4.875	Oct. 15, 1948	60,000 00	60,978 96	624 66
	4.871	Oct. 15, 1948	25,000 00	25,420 74	260 27
	4.875	Oct. 15, 1948	50,000 00	50,816 01	520 55
	4.86	Jan. 15, 1956	500,000 00	472,285 34	10,417 80
	4.90	Sept. 15, 1943	185,000 00	207,388 70	3,253 95
	4.80	Dec. 1, 1942	115,000 00	123,535 48	537 20
	4.85	Sept. 15, 1943	9,000 00	10,142 94	158 30
	4.85	Sept. 15, 1943	57,500 00	64,800 66	1,011 35
	4.85	Sept. 15, 1943	30,000 00	33,823 42	527 65
	4.85	Sept. 15, 1943	30,000 00	33,809 78	527 65
			3,522,833 00	3,486,204 53	28,735 41
Total Permanent Investments, Schedule 1			16,445,179 10	16,075,438 44	193,009 49

TABLE 15—Continued

SCHEDULE 2 FUNDS

Security	Yield Rate (Per Cent.)	Term	Par Value $ c.	Book Value $ c.	Accrued Interest $ c.
Barton, Township	5.354	July 14, 1952	63,000 00	64,262 91	1,604 34
Belleville:	5.669	1943–1945	3,450 26	3,205 01	.....
	5.613	1943–1950	8,000 00	7,425 31	17 55
	5.704	1940–1946	10,488 47	9,732 39	219 80
Brantford	5.42	Dec. 31, 1949	15,000 00	12,283 22	.....
Chippawa, Town (Guaranteed by County of Welland)	5.525	1941–1944	22,578 30	22,519 25	520 52
Cornwall	5.535	1941–1943	10,248 45	10,209 58	284 13
Etobicoke, Township:	5.485	1941–1955	24,867 79	23,393 43	415 60
	5.07	1941–1956	32,574 89	32,306 36	1,227 13
	5.067	1942–1956	58,470 29	61,715 97	2,422 90
Galt	5.34	Dec. 15, 1965	19,460 45	18,386 70	42 65
Hamilton:	5.697	1942–1946	152,000 00	132,681 93	2,867 18
	5.54	1942–1946	134,000 00	119,042 33	512 15
	5.444	1942–1946	35,000 00	33,310 21	292 47
Hydro-Electric Power Commission (Guaranteed by Province of Ontario)	5.45	June 24, 1941	15,000 00	15,778 57	17 25
Kingston	5.453	July 1, 1955	120,000 00	112,296 83	.....
Kitchener	5.475	1944–1947	10,418 06	11,055 06	104 45
London:	5.444	Dec. 30, 1954	411,000 00	385,355 53	.....
	5.439	1940–1956	280,000 00	266,486 37	76 70
	5.26	1940–1955	101,000 00	98,073 58	.....
North Bay	5.799	1940–1943	33,000 00	32,035 94	1,516 65
Ontario, Province of:	5.528	Oct. 1, 1942	31,000 00	29,350 65	390 68
	5.376	Apr. 1, 1952	19,000 00	18,035 54	239 45
	4.875	Oct. 15, 1948	50,000 00	50,817 48	520 55
Ottawa	5.574	1941–1946	36,000 00	33,892 27	.....
Owen Sound	4.95	Apr. 1, 1945	125,000 00	125,732 76	1,575 34
Peterborough	5.514	Dec. 31, 1945	20,000 00	18,839 54	.....
Renfrew	5.40	1949–1953	50,234 63	50,907 51	461 73
Stamford, Township	5.458	1941–1954	246,628 19	247,924 09	408 80
Stratford	5.201	July 1, 1954	82,000 00	83,156 40	2,190 86
	5.611	1950–1956	122,613 19	114,520 91	3,359 25
Toronto:	6.325	June 1, 1940	4,000 00	3,892 70	20 38
	6.325	June 1, 1942	21,000 00	20,357 96	107 01
	6.254	1937–1940	130,000 00	127,503 76	662 55
	5.557	Dec. 1, 1940	100,000 00	104,062 98	509 59
	5.25	1940–1943	42,000 00	44,986 69	214 03
	5.25	1950–1951	50,000 00	48,331 10	630 14
	4.99	July 1, 1948	24,333 33	21,250 61	.....
	5.287	1948–1954	172,000 00	153,968 55	1,293 53
	5.269	1948–1954	154,000 00	138,130 02	588 57
	5.572	1947–1954	229,000 00	196,333 68	3,444 40
	5.458	Jan. 1, 1949	5,000 00	4,398 04	.....
	5.445	July 1, 1950	4,000 00	3,767 89	.....
Toronto Harbour Commissioners:	5.70	Sept. 1, 1953	51,000 00	42,749 99	767 10
	5.30	Sept. 1, 1953	18,000 00	15,980 59	270 74
	5.30	Sept. 1, 1953	25,000 00	22,195 27	376 03
	5.268	Sept. 1, 1953	141,000 00	125,769 08	2,120 79
	5.25	Sept. 1, 1953	50,000 00	44,715 79	752 05
Waterloo, Town	5.68	1941–1947	19,195 72	18,833 66	885 07
York, Township:	5.414	Feb. 1, 1952	25,000 00	23,604 13	523 97
	5.626	1941–1949	20,731 26	20,427 28	.....
	5.654	1941–1952	8,679 27	9,030 26	174 05
	5.614	1941–1952	27,659 28	28,903 62	695 65
Total Permanent Investments, Schedule 2			3,663,631 83	3,463,927 28	35,323 78

SHORT DATE DEPOSITS, SCHEDULE 1

Canada Permanent Mortgage Corporation, Special Deposit	4.75	Withdrawable as required	$550,000 00
Huron & Erie Mortgage Corporation, Short Date Debentures	4.75	Withdrawable on short notice	350,000 00
Total Short Date Deposits, Schedule 1			$900,000 00

CHAPTER V

1926 OPERATIONS

This chapter deals with the year 1926, containing information which was not available when the report for that year was made.

It gives the final financial statement for Schedule 1 industries for the year, estimates of the adjustments of assessments and of the outstanding compensation and medical aid having to be used in the provisional statement given in Table 1 of the 1926 report; and it gives statistical information as to the accidents which happened during 1926, their causes, the nature of the injuries suffered, the number, time loss, total and average cost of the different classes of cases, and the age, wage, nationality and marital condition of the injured workmen.

This information is contained in Tables 16 to 28.

Financial Statement, Schedule 1, 1926

Table 16 gives the final financial statement for Schedule 1 industries for 1926, provisional figures for which were given in Table 1 of the 1926 report. It shows the income and credits and the expenditure and charges and the balance, for each class of industry; also the actual assessments and accident cost and other items of income and expenditure for each class, and the assessments and accident cost for each group of industry within the class. The list of industries included in each class and group will be found in the Board's rate book, the list of industries in the different classes is also printed with the Act, and their general nature is indicated at the bottom of Table 1 of this report.

The net income and credits for all the classes for the year were $5,313,823.36, the net expenditure and charges, $5,057,702.59, leaving a surplus for the year of $256,120.77. Adding the surplus forward from prior years of $185,201.33 leaves a net actual surplus of $441,322.10, as compared with a provisional or estimated deficit of $214,821.21, a difference of $656,143.31, which is in part due to deferring of merit rating from 1927 to 1928.

Assessments and Accident Cost

The assessments and accidents cost (the latter comprising compensation and medical aid and payments on account of rehabilitation) in Schedule 1 for each year since the commencement of the Act, and the totals to the end of 1926, are as follows:

Year	Assessment	Accident Cost
1915	$1,831,537 52	$1,091,020 43
1916	2,361,463 20	1,880,004 37
1917	2,662,383 29	2,639,560 56
1918	3,303,575 83	3,214,427 57
1919	3,840,949 07	4,474,847 38
1920	5,579,333 45	5,041,947 30
1921	4,594,452 37	4,277,034 67
1922	3,984,594 64	4,323,801 07
1923	3,771,321 09	4,977,331 82
1924	4,524,700 86	4,746,314 60
1925	4,390,854 75	4,438,802 13
1926	5,167,126 64	4,711,970 90
Totals	$46,012,292 71	$45,817,062 80

Pay Roll and Rates of Assessment

As assessments are in the form of a percentage of pay roll, the average rate paid by employers in Schedule 1 can be determined by dividing the total assessments for the year by the total pay roll. The following table shows the total amount of pay roll and the total assessments and the average rate for $100 pay roll for each year:

Year	Total Pay Roll	Total Assessments	Average Rate per $100
1915	$147,603,000	$1,831,537 52	$1.24
1916	220,840,000	2,361,463 20	1 07
1917	286,903,000	2,662,383 29	93
1918	310,450,000	3,303,575 83	1 06
1919	325,226,000	3,840,949 07	1 18
1920	464,589,000	5,579,333 45	1 20
1921	355,259,000	4,594,482 37	1 29
1922	391,888,000	3,984,594 64	1 02
1923	434,163,000	3,771,321 09	87
1924	386,318,000	4,524,700 86	1 17
1925	390,652,000	4,390,854 75	1 04
1926	424,926,000	5,167,126 64	1 22

Final Accident Figures, 1926

Table 17 shows the number of accidents happening in 1926 (in all industries under the Act) for which payment of compensation or medical aid was made. The total number was 55,209, of which 308 were death cases, 2,421 cases involving some degree of permanent disability, 27,150 temporary disability cases, and 25,330 cases which involved medical aid only. Schedule 2 cases involving medical aid only are not included as in these cases medical aid is furnished directly by the employer.

The complete figures for each year since the commencement of the Act are as follows:

Year	Medical Aid Only	Temporary Disability	Permanent Disability	Death	Totals
1915	*	9,311	1,339	296	10,946
1916	*	15,993	2,232	373	18,598
1917	†4,267	21,556	2,475	370	28,668
1918	12,822	24,089	2,624	366	39,901
1919	11,769	22,418	2,457	364	37,008
1920	15,566	27,423	2,735	373	46,097
1921	12,141	22,855	2,079	331	37,406
1922	15,913	24,461	2,082	325	42,781
1923	20,125	28,954	2,340	327	51,746
1924	20,811	25,980	2,191	315	49,297
1925	22,444	26,040	2,157	264	50,905
1926	25,330	17,150	2,421	308	55,209
Totals	161,188	276,230	27,132	4,012	468,562

*No medical aid. †Half-year only.

Accident Frequencies, Schedule 1

Comparison of accident frequencies can be made by correlating the number of accidents with the total number of full-year workers, data for this being available, however, only in Schedule 1. Eliminating accidents in which medical

aid only was paid, the number of accidents for each 100 full-year workers for the different years are:

Year	Temporary Disability	Permanent Disability	Death	Totals
1915	3.63	.58	.12	4.32
1916	4.99	.79	.10	5.88
1917	5.78	.72	.07	6.57
1918	5.81	.66	.07	6.54
1919	5.81	.68	.07	6.56
1920	6.23	.67	.07	6.97
1921	6.25	.60	.05	6.90
1922	5.82	.52	.06	6.40
1923	6.02	.51	.05	6.58
1924	6.08	.54	06	6.68
1925	5.94	.51	.05	6.50
1926	5.84	.54	.05	6.43

On the same basis of calculation the frequency of medical aid only cases has been: 1918, 3.66; 1919, 3.70; 1920, 4.26; 1921, 4.24; 1922, 4.67; 1923, 4.96; 1924, 5.84; 1925, 6.09; and 1926, 6.37.

Statistical Distributions

Tables 18 to 28 give statistical details regarding accidents and workmen, including, where the data is available, Schedule 2 and Crown cases as well as Schedule 1. Considerations of space preclude more extensive tabulations, but the original material is retained and still fuller information is always available concerning the accidents in any of the different classes of industry.

Month of Occurrence

Table 18 gives the month of occurrence of all accidents. The month in which the greatest number occurred during 1926 was August, with 5,519, and the month with the lowest number was April, with 3,788.

Accidents According to Locality

The distribution of accidents according to the county or district in which they occurred is contained in Table 19. York had the highest number with 14,034, and next in order were Temiskaming with 5,061, Wentworth with 3,607, Welland with 3,397, and Essex with 2,307. The greatest number of deaths, 47, were in York: there were 34 in Temiskaming, 28 in Welland, and 18 in Sudbury.

Time Loss, Age, and Wage

In Table 20 is given the average age and wage of workmen receiving compensation, and the total and average time loss for each class of industry and for each category of disability. The average age for 1926 was 35.19 years. The average weekly wage for 1926 was $22.64, as compared with $22.29 for 1925, and $22.96 for 1924. The total time loss in temporary disability cases was 563,121 days, or an average of 20.74 days, as compared with an average of 20.68 days in 1925, and 20.21 days in 1924.

Compensation and Medical Aid Costs, Schedule 1

Table 21 contains the total and average cost of compensation and medical aid by classes in Schedule 1 for each kind of disability.

The total cost of all accidents was $4,711,970.90, of which $3,707,291.97 was for compensation (including payments for rehabilitation) and $1,004,678.93 was for medical aid.

Of the $3,707,291.97 compensation cost, $1,221,846.92 was for temporary disability cases, $1,734,966.00 was for permanent disability cases, and $750,479.05 was for death cases.

The average cost of temporary disability cases was $77.41, of which $52.77 was for compensation and $24.64 was for medical aid, the average in 1925 being $75.47, and in 1924, $79.69.

The average cost of permanent disability cases was $996.17, of which $217.70 was for temporary disability, $637.80 for permanent disability, and $140.67 for medical aid.

The average cost of death cases where there were dependants was $4,756.87, and the average cost for all death cases was $3,648.50, of which $21.57 was for temporary disability, $119.80 for burial expenses, $57.69 for medical aid and $3,449.44 for death benefits.

The average cost of all cases in which compensation was paid was $180.18, of which $146.00 was for compensation and $34.18 for medical aid, as compared with $180.60 for 1925, and $195.55 for 1924.

The average cost of medical aid in medical aid only cases was $5.42, as compared with $5.21 in 1925, and $5.16 in 1924.

Allegiance of Injured

Table 22 shows the allegiance of injured workmen who received compensation, as taken from their own reports. There were 25,664, or nearly 86 per cent., of British allegiance, and 4,215 of alien allegiance. Among the aliens the most numerous were Italians, Russians, Finlanders, Poles and Austrians.

Sex and Marital Condition of Injured

Table 23 gives the sex and marital condition of those receiving compensation. There were 29,466 males and 413 females. Of the males, 17,876 were married, and 36 of the females. There were 525 widowers and 31 widows.

Duration of Disability

Table 24 shows the week of termination of temporary disability cases. In 48 per cent. of the cases the disability terminated in from one to two weeks. In twenty-nine cases the disability lasted more than a year.

Nature of Injuries

The first part of Table 25 shows the number of various kinds of temporary disability injuries in the different classes of industry, the second part gives an analysis of the permanent disability cases, showing the number of injuries to the several parts of the body and the percentages of impairment of earning capacity, and the third part of the table shows the number and nature of the industrial disease cases.

During 1926 there were 9,823 cuts, lacerations, and punctures; 6,647 bruises and abrasions; 2,784 sprains, strains, twistings, and wrenchings; 2,756 fractures; 2,314 crushes; 1,198 scalds and burns; 858 injuries to eyes; 194 dislocations; and 168 herniae, among the temporary disabilities.

Among the 2,421 permanent disabilities were 18 permanent total disability cases, and 305 cases exceeded 10 per cent. of earning capacity.

There were 230 industrial disease cases, of which 100 caused temporary disability, 123 permanent disability, and 7 deaths. Included in these totals are 49 cases of lead poisoning, 1 case of mercury poisoning, 55 cases of caisson

disease, and 125 cases of silicosis and miners' phthisis. There were 6 deaths from silicosis and miners' phthisis and 1 from caisson disease.

Causes of Accidents

Table 26 gives the prime causes of accidents in 1926. Machinery was responsible for 10,821 cases of accident out of a total of 55,209, or 19.60 per cent. of all cases, as compared with 19.39 per cent. in 1925, and 20.95 per cent. in 1924.

Blood-Poisoning Cases

The number of compensation cases in which the seriousness of the accident was due to concurrent or subsequent infection rather than to the nature of the wound is shown in Table 27. There were 1,905 such cases, or 6.38 per cent. of all cases compensated, including 38 cases of permanent disability and 21 deaths.

Death Cases

The nature of awards, the number, relationship, and residence of the dependants, are shown in Table 28.

TABLE 16

FINAL FINANCIAL STATEMENT FOR 1926, SCHEDULE 1

BY CLASSES

Class	Income and Credits	Expenditure and Charges	Balance for 1926	Balance forward Prior Years	Balance at Dec. 31, 1926	Class
	$ c.	$ c.	$ c.	$ c.	$ c.	
1	556,013 54	596,220 31	—40,206 77	—235,669 47	—275,876 24	1
2	391,835 83	387,521 59	4,314 24	—4,865 22	—550 98	2
3	83,918 38	82,172 56	1,745 82	1,109 35	2,855 17	3
4	181,733 84	171,185 99	10,547 85	—14,973 30	—4,425 45	4
5	606,683 92	539,743 89	66,940 03	84,547 92	151,487 95	5
6	190,987 55	160,920 98	30,066 57	44,688 34	74,754 91	6
7	152,950 13	135,609 25	17,340 88	93,102 94	110,443 82	7
8	140,046 10	130,183 98	9,862 12	159 79	10,021 91	8
9	237,049 38	207,841 20	29,208 18	27,584 19	56,792 37	9
10	298,817 07	275,271 01	23,546 06	80,609 40	104,155 46	10
11	281,217 94	299,597 19	—18,379 25	34,393 07	16,013 82	11
12	165,492 29	140,912 56	24,579 73	47,110 49	71,690 22	12
13	73,133 88	100,903 73	—27,769 85	—3,626 80	—31,396 65	13
14	54,971 92	64,649 81	—9,677 89	3,126 80	—6,551 09	14
15	227,187 21	209,146 70	18,040 51	54,405 90	72,446 41	15
16	142,882 67	116,743 43	26,139 24	—3,536 55	22,602 69	16
17	110,517 26	87,017 84	23,499 42	23,213 73	46,713 15	17
18	43,939 29	53,256 29	—9,317 00	17,415 64	8,098 64	18
19	79,038 77	60,008 02	19,030 75	15,180 29	34,211 04	19
20	158,755 92	194,370 13	—35,614 21	—5,221 46	—40,835 67	20
21	228,745 00	208,257 64	20,487 36	—7,116 78	13,370 58	21
22	82,432 17	90,522 31	—8,090 14	—13,448 69	—21,538 83	22
23	374,171 00	299,640 49	74,530 51	—66,421 39	8,109 12	23
24	451,302 30	446,005 69	5,296 61	13,433 14	18,729 75	24
	†5,313,823 36	*5,057,702 59	256,120 77	185,201 33	441,322 10	

*Includes $3,659.57 for Rehabilitation.
†Includes $9,208.25 reimbursement from D. S. C. R.

TABLE 16—Continued

BY GROUPS

Group and Class	Assessments and Compensation: Assessments	Assessments and Compensation: Compensation and Medical Aid	Other Credits and Charges: Interest, Secs. 74 (4), 93a, 99 (3), and 9, etc.	Other Credits and Charges: Administration Expenses and Safety Assns.	Other Credits and Charges: Balance Forward Prior Years	Balance at December 31, 1926
	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
Group 010	249,849 71	276,101 55				
" 011	192,393 76	136,557 03				
" 012	104,913 81	134,249 49				
Class 1	547,157 28	546,908 07	8,856 26	49,312 24	−235,669 47	−275,876 24
Group 020	292,809 59	271,364 69				
" 021	26,807 16	31,142 63				
" 022	70,178 02	62,784 41				
Class 2	389,794 77	365,291 73	2,041 06	22,229 86	−4,865 22	−550 98
Group 030	49,994 71	48,952 47				
" 031	10,789 95	8,741 93				
" 032	13,143 42	13,555 93				
" 033	9,379 08	6,079 60				
Class 3	83,307 16	77,329 93	611 22	4,842 63	1,109 35	2,855 17
Group 040	101,827 44	106,545 08				
" 041	29,218 65	14,883 10				
" 042	14,378 37	9,545 00				
" 043	10,478 34	7,892 24				
" 044	20,450 50	15,683 96				
Class 4	176,353 30	154,549 38	5,380 54	16,636 61	−14,973 30	−4,425 45
Group 050	63,026 44	42,178 46				
" 051	338,798 67	338,928 59				
" 052	97,500 08	60,396 17				
" 053	33,401 43	26,081 50				
" 054	1,929 24	3,392 90				
" 055	25,431 86	21,111 50				
" 056	23,456 19	15,022 23				
" 057	6,298 85	8,017 21				
Class 5	589,842 76	515,128 56	16,841 16	24,615 33	84,547 92	151,487 95
Group 060	23,242 55	23,209 51				
" 061	48,484 48	40,972 96				
" 062	17,795 12	4,576 13				
" 063	37,246 45	27,952 09				
" 064	20,903 02	9,116 08				
" 065	15,794 97	17,374 40				
" 066	18,494 38	22,644 32				
Class 6	181,960 97	145,845 49	9,026 58	15,075 49	44,688 34	74,754 91
Group 070	109,699 25	103,208 03				
" 071						
" 072	32,061 33	26,333 73				
Class 7	141,760 58	129,541 76	11,189 55	6,067 49	93,102 94	110,443 82

TABLE 16—Continued

BY GROUPS

Group and Class	Assessments and Compensation: Assessments	Assessments and Compensation: Compensation and Medical Aid	Other Credits and Charges: Interest, Secs. 74 (4), 93a, 99 (3), and 9, etc.	Other Credits and Charges: Administration Expenses and Safety Assns.	Other Credits and Charges: Balance Forward Prior Years	Other Credits and Charges: Balance at December 31, 1926
	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
Group 080	49,971 07	47,726 83				
" 081	30,391 82	21,089 31				
" 082	39,681 78	30,900 21				
" 083	16,691 30	18,518 74				
Class 8	136,735 97	118,235 09	3,310 13	11,948 89	159 79	10,021 91
Group 090	32,499 89	25,424 44				
" 091	25,485 22	26,048 54				
" 092	13,129 16	12,472 39				
" 093	26,258 97	24,402 76				
" 094	119,023 70	95,172 98				
" 095	15,868 55	7,738 82				
Class 9	232,265 49	191,259 93	4,783 89	16,581 27	27,584 19	56,792 37
Group 100	35,037 66	35,889 65				
" 101	96,996 55	82,046 59				
" 102	37,171 06	41,167 48				
" 103	34,759 96	20,200 87				
" 104	20,861 54	12,800 69				
" 105	19,515 08	16,894 02				
" 106	28,739 62	28,980 21				
" 107	16,751 75	17,150 70				
Class 10	289,833 22	255,130 21	8,983 85	20,140 80	80,609 40	104,155 46
Group 110	110,908 10	128,410 55				
" 111	125,855 62	112,483 46				
" 112	18,191 68	14,848 93				
" 113	22,038 32	24,682 95				
Class 11	276,993 72	280,425 89	4,224 22	19,171 30	34,393 07	16,013 82
Group 120	52,305 12	49,049 11				
" 121	53,558 48	44,329 62				
" 122	22,950 72	9,620 90				
" 123	11,085 22	6,503 16				
" 124	17,434 66	18,299 81				
Class 12	157,334 20	127,802 60	8,158 09	13,109 96	47,110 49	71,690 22
Group 130	47,068 39	46,297 44				
" 131	22,530 37	51,071 15				
Class 13	69,598 76	97,368 59	3,535 12	3,535 14	–3,626 80	–31,396 65
Group 140	53,886 55	60,094 45				
Class 14	53,886 55	60,094 45	1,085 37	4,555 36	3,126 80	–6,551 09
Group 150	62,098 79	57,909 13				
" 151	40,655 34	38,753 21				

TABLE 16—Continued

BY GROUPS

Group and Class	Assessments and Compensation: Assessments	Assessments and Compensation: Compensation and Medical Aid	Other Credits and Charges: Interest, Secs. 74 (4), 93a, 99 (3), and 9, etc.	Other Credits and Charges: Administration Expenses and Safety Assns.	Other Credits and Charges: Balance Forward Prior Years	Balance at December 31, 1926
	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
Group 152	24,392 06	19,158 25				
" 153	28,499 52	26,504 50				
" 154	25,885 93	16,648 92				
" 155	32,178 68	28,570 34				
" 156	2,799 05	1,760 59				
Class 15	216,509 37	189,304 94	10,677 84	19,841 76	54,405 90	72,446 41
Group 160	39,941 21	31,852 72				
" 161	15,450 60	9,210 78				
" 162	11,238 43	8,573 27				
" 163	49,446 73	35,195 20				
" 164	21,956 65	16,022 24				
Class 16	138,033 62	100,854 21	4,849 05	15,889 22	−3,536 55	22,602 69
Group 170	51,699 31	38,373 68				
" 171	33,183 46	23,177 54				
" 172	17,941 37	15,907 07				
Class 17	102,824 14	77,458 29	7,693 12	9,559 55	23,213 73	46,713 15
Group 180	26,118 90	27,698 43				
" 181	15,866 58	22,552 55				
Class 18	41,985 48	50,250 98	1,953 81	3,005 31	17,415 64	8,098 64
Group 190	20,087 93	8,487 20				
" 191	35,245 14	28,447 71				
" 192	8,663 66	5,896 08				
" 193	11,134 85	11,268 78				
Class 19	75,131 58	54,099 77	3,907 19	5,908 25	15,180 29	34,211 04
Group 200	86,984 11	117,830 59				
" 201	68,300 48	68,836 24				
Class 20	155,284 59	186,666 83	3,471 33	7,703 30	−5,221 46	−40,835 67
Group 210	143,830 97	120,403 19				
" 211	78,817 76	77,224 47				
Class 21	222,648 73	197,627 66	6,096 27	10,629 98	−7,116 78	13,370 58
Group 220	81,829 00	81,490 41				
Class 22	81,829 00	81,490 41	603 17	9,031 90	−13,448 69	−21,538 83
Group 230	56,494 64	62,549 26				
" 231	269,161 18	184,964 12				
" 232	41,944 29	33,408 24				
Class 23	367,600 11	280,921 62	6,570 89	18,718 87	−66,421 39	8,109 12

TABLE 16—Continued

BY GROUPS

Group and Class	Assessments and Compensation: Assessments	Assessments and Compensation: Compensation and Medical Aid	Other Credits and Charges: Interest, Secs. 74 (4), 93a, 99 (3), and 9, etc.	Other Credits and Charges: Administration Expenses and Safety Assns.	Other Credits and Charges: Balance Forward Prior Years	Balance at December 31, 1926
	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
Group 240	51,311 76	39,549 83				
" 241	16,210 99	18,297 16				
" 242	48,962 29	44,030 97				
" 243	10,417 53	4,990 15				
" 244	50,632 03	62,373 63				
" 245	38,049 02	28,884 94				
" 246	20,348 20	21,103 08				
" 247	12,994 62	6,227 90				
" 248	180,427 11	200,974 46				
" 249	9,101 74	1,952 30				
Class 24	438,455 29	428,384 51	12,847 01	17,621 18	13,433 14	18,729 75
Schedule 1	5,167,126 64	*4,711,970 90	†146,696 72	345,731 69	185,201 33	441,322 10

*Includes $3,659.57 for Rehabilitation.

†Includes $9,208.25 reimbursement from D. S. C. R.

TABLE 17

NUMBER OF ACCIDENTS IN 1926 INVOLVING PAYMENT

Class	Medical Aid Only	Temporary Disability	Permanent Disability	Death	Totals
1	794	2,697	257	31	3,779
2	1,779	1,527	108	30	3,444
3	509	467	64	1	1,041
4	836	860	118	2	1,816
5	1,584	1,992	272	33	3,881
6	498	571	66	5	1,140
7	160	415	36	5	616
8	1,343	940	55	1	2,339
9	2,471	1,240	116	3	3,830
10	2,649	1,519	179	6	4,353
11	2,073	1,384	154	5	3,616
12	640	724	59	4	1,427
13	190	278	26	4	498
14	1,816	361	23	2	2,202
15	1,280	1,142	78	7	2,507
16	634	638	58	1	1,331
17	626	596	60	..	1,282
18	387	371	23	2	783
19	369	330	35	1	735
20	288	806	61	8	1,163
21	589	821	67	10	1,487
22	113	146	7	8	274
23	1,890	1,237	84	27	3,238
24	1,736	2,093	141	19	3,989
Schedule 2	....	2,129	143	50	2,322
Crown Cases	76	1,866	131	43	2,116
Totals	25,330	27,150	2,421	308	55,209

TABLE 18

MONTH OF OCCURRENCE OF ACCIDENTS, 1926

Month of Occurrence	Medical Aid Only	Temporary Disability	Permanent Disability	Death	Totals
January	1,616	2,103	177	19	3,915
February	1,722	1,987	158	21	3,888
March	1,804	2,070	194	24	4,092
April	1,846	1,776	154	12	3,788
May	1,964	2,099	199	18	4,280
June	2,378	2,325	244	19	4,966
July	2,557	2,524	199	35	5,315
August	2,670	2,589	224	36	5,519
September	2,483	2,392	214	25	5,114
October	2,502	2,510	221	38	5,271
November	1,981	2,371	225	39	4,616
December	1,807	2,404	212	22	4,445
Totals	25,330	27,150	2,421	308	55,209

TABLE 19

LOCALITY OF ACCIDENTS, 1926

County or District	Medical Aid Only	Temporary Disability	Permanent Disability	Death	Totals
Algoma	220	769	69	14	1,072
Brant	519	505	51	1	1,076
Bruce	26	105	15	..	146
Carleton	386	803	64	11	1,264
Dufferin	7	28	5	..	40
Dundas	20	65	6	..	91
Durham	93	103	9	1	206
Elgin	119	258	18	3	398
Essex	1,237	973	86	11	2,307
Frontenac	525	266	27	1	819
Glengarry	9	23	....	1	33
Grenville	214	28	3	1	246
Grey	278	274	30	3	585
Haldimand	108	116	10	..	234
Haliburton	10	32	5	1	48
Halton	121	162	13	1	297
Hastings	349	415	52	4	820
Huron	37	124	17	2	180
Kenora	193	437	27	9	666
Kent	293	249	20	5	567
Lambton	379	407	30	5	821
Lanark	108	244	12	1	365
Leeds	231	140	8	1	380
Lennox and Addington	47	48	6	1	102
Lincoln	798	539	48	11	1,396
Manitoulin	5	36	1	2	44
Middlesex	398	783	56	10	1,247
Muskoka	40	143	14	1	198
Nipissing	137	479	40	3	659
Norfolk	85	100	10	2	197
Northumberland	55	93	12	..	160
Ontario	378	358	31	4	771
Oxford	258	240	23	..	521
Parry Sound	82	351	36	3	472
Patricia	3	6	3	..	12
Peel	49	73	7	1	130
Perth	220	296	21	3	540
Peterborough	291	340	35	5	671
Prescott	74	88	10	2	174
Prince Edward	5	17	1	..	23
Rainy River	294	508	40	11	853
Renfrew	257	371	33	5	666
Russell	195	69	6	..	270
Simcoe	680	642	54	1	1,377
Stormont	211	190	19	1	421
Sudbury	220	815	66	18	1,119
Temiskaming	2,390	2,341	296	34	5,061
Thunder Bay	434	1,162	72	16	1,684
Victoria	32	134	12	1	179
Waterloo	840	708	64	2	1,614
Welland	1,950	1,307	112	28	3,397
Wellington	402	405	32	5	844
Wentworth	1,765	1,674	156	12	3,607
York	7,247	6,221	519	47	14,034
Not in Ontario	6	87	9	3	105
Totals	25,330	27,150	2,421	308	55,209

TABLE 20

TIME LOSS, AVERAGE AGE, AND AVERAGE WAGE, 1926

Class	TIME LOSS*						AGE	WAGE
	Temporary Disability		Permanent Disability		Death Cases		All Cases	All Cases
	Total Days	Average Days	Total Days	Average Days	Total Days	Average Days	Average Age (Years)	Average Weekly Wage
								$ c.
1	66,961	24.83	27,412	106.66	37	1.19	33.70	17.08
2	28,663	18.77	11,055	102.36	11	.37	33.82	23.34
3	7,252	15.53	4,272	66.75	9	9.00	36.41	18.39
4	16,081	18.70	7,466	63.27	42	21.00	36.54	18.29
5	40,047	20.10	13,950	51.29	2,436	73.82	33.39	28.51
6	12,023	21.06	6,353	96.26	388	77.60	35.42	22.49
7	8,162	19.67	3,306	91.83	0	0	37.66	27.37
8	16,758	17.83	3,696	67.20	0	0	35.87	22.56
9	22,931	18.49	7,205	62.11	0	0	35.93	21.68
10	26,220	17.26	9,783	54.65	665	110.83	31.95	20.57
11	24,120	17.43	9,292	60.34	15	3.00	34.76	24.63
12	14,663	20.25	5,567	94.36	9	2.25	36.10	23.72
13	6,632	23.86	2,940	113.08	5	1.25	37.51	24.60
14	5,356	14.84	1,598	69.48	3	1.50	33.56	21.43
15	22,801	19.97	5,523	70.81	0	0	33.17	20.77
16	11,252	17.64	4,075	70.26	0	0	33.15	21.65
17	10,170	17.06	4,650	77.50	....	....	30.24	16.10
18	6,100	16.44	2,427	105.52	31	15.50	30.19	18.91
19	5,611	17.00	2,071	59.17	6	6.00	28.03	18.94
20	20,691	25.67	8,414	137.93	51	6.38	38.55	20.99
21	19,959	24.31	7,983	119.15	280	28.00	36.67	23.40
22	3,613	24.75	681	97.29	0	0	38.92	25.24
23	27,743	22.43	9,716	115.67	14	.52	34.87	24.80
24	47,640	22.76	15,646	110.96	147	7.74	36.81	24.26
Schedule 2	49,606	23.30	20,716	144.87	997	19.94	38.46	25.48
Crown...	42,066	22.54	16,418	125.33	69	1.60	38.64	25.01
All.....	563,121	20.74	212,215	87.66	5,215	16.93	35.19	22.64

*This does not include loss of man power by permanent impairment or death.

TABLE 21
TOTAL AND AVERAGE COMPENSATION AND MEDICAL AID COSTS, 1926, SCHEDULE 1, BY CLASSES
Compensation Costs

Class	Temporary Disability Cases		Permanent Disability Cases				Death Cases						All Cases	
	For Temporary Disability		For Temporary Disability		For Permanent Disability		For Temporary Disability		For Death Benefits		For Funeral Expenses			
	Total	Average	Total	Average	Total	Average	Total	Average	Total	Average	Total	Average	Total	Average
	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
1	141,826 06	52 59	57,323 76	223 05	167,130 17	650 31	63 00	2 03	37,405 00	1,206 61	3,473 50	112 05	*407,221 49	136 42
2	66,818 83	43 76	30,254 08	280 13	75,349 00	697 68	28 16	94	118,248 00	3,941 60	3,582 00	119 40	*294,280 07	176 74
3	15,068 96	32 27	10,320 42	161 26	29,356 00	458 69	18 75	18 75	6,253 00	6,253 00	125 00	125 00	61,142 13	114 93
4	42,471 82	49 39	16,664 78	141 23	57,604 00	488 17	179 48	89 74	6,639 00	3,319 50	250 00	125 00	*123.809 08	126 34
5	119,823 39	60 15	39,997 61	261 42	153,332 27	1,002 17	27 90	1 03	109,053 00	4,039 00	3,250 95	120 41	425,485 12	195 90
6	39,916 46	69 91	16,187 11	245 26	39,384 00	596 73	905 71	181 14	22,384 00	4,476 80	600 00	120 00	*119,377 28	185 95
7	24,164 18	58 23	9,711 86	269 77	50,106 00	1,391 83	0	0	28,199 00	5,639 80	625 00	125 00	*112,806 04	247 38
8	44,700 14	47 55	9,740 49	177 10	21,831 00	396 93	0	0	9,429 00	9,429 00	125 00	125 00	*85,825 63	86 17
9	53,372 43	43 04	18,285 84	157 64	52,326 00	451 09	0	0	14 640 00	4,880 00	365 00	121 67	*138,989 27	102 27
10	65,410 83	43 06	25,372 52	141 75	71,052 00	396 94	1,841 15	306 86	33,688 00	5,614 67	750 00	125 00	*198,114 50	116 26
11	67,946 81	49 09	26,575 73	172 57	110,785 00	719 38	33 63	6 73	11,001 00	2,200 20	625 00	125 00	*216,967 17	140 61
12	43,793 81	60 49	14,891 73	250 40	19,807 00	335 71	29 09	7 27	20,043 00	5,010 75	500 00	125 00	*99,064 63	125 88
13	17,891 98	64 36	8,370 32	321 94	41,045 00	1,578 65	13 81	3 45	17,010 00	4,252 50	500 00	125 00	84,831 11	275 43
14	12,395 28	34 34	4,351 42	189 19	10,767 00	468 13	6 25	3 13	13,247 00	6,623 50	250 00	125 00	41,016 95	106 26
15	63,449 71	55 56	11,692 96	149 91	33,476 00	429 18	0	0	29,683 00	4,240 43	864 26	123 47	*139,165 93	113 42
16	29,395 63	46 07	10,069 65	173 61	34,396 00	593 03	0	0	7,043 00	7,043 00	125 00	125 00	*81,029 28	116 25
17	19,314 29	32 41	8,982 00	149 70	29,758 00	495 97	.....	.....	.....	.....	.....	.....	*58,054 29	88 50
18	13,110 04	35 34	6,508 36	282 97	9,938 00	432 09	63 33	31 67	6,731 00	3,365 50	250 00	125 00	36,600 73	92 43
19	13,599 09	41 21	4,693 75	134 11	19,010 00	543 14	14 37	14 37	3,738 00	3,738 00	125 00	125 00	*41,180 21	112 51
20	53,926 96	66 91	19,300 16	316 40	53,615 00	878 93	136 64	17 09	23,657 00	2,957 13	791 00	98 88	*151,426 76	173 06
21	35,994 38	43 84	20,189 05	301 33	54,490 00	813 28	748 83	74 88	45,073 00	4,507 30	1,216 00	121 60	157,711 26	175 63
22	12,079 72	82 74	1,925 03	275 00	29,281 00	4,183 00	0	0	29,275 00	3,659 38	932 00	116 50	73,492 75	456 48
23	81,398 90	65 80	26,273 00	312 77	64,921 00	772 87	39 67	1 47	39,638 00	1,468 07	3,345 50	123 91	*215,616 07	159 95
24	143,977 22	68 79	43,821 93	310 79	64,703 00	458 89	358 07	1 88	88,857 00	4,676 68	2,367 00	124 58	*344,084 22	152 72
All	1,221,846 92	52 77	441,503 56	217 70	1,293,462 44	637 80	4,507 84	21 57	720,934 00	3,449 44	25,037 21	119 80	3,707,291 97	146 00

*Rehabilitation payments included:

Class 1....	$1,309 43	Class 7...	$47 26	Class 11...	$17 00	Class 16...	$99 49	Class 20...	$117 00
" 2....	423 20	" 8...	5 00	" 12...	53 00	" 17...	33 00	" 23...	32 00
" 4....	7 50	" 9...	166 60	" 15...	97 50	" 19...	255 35	" 24...	232 50
" 6....	628 30	" 10...	135 44						

TABLE 21—Continued

Medical Aid Costs

Class	When Medical Aid Only		In Temporary Disability Cases		In Permanent Disability Cases		In Death Cases		For All Cases	
	Total	Average	Total	Average	Total	Average	Total	Average	Total	Average
	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
1	6,289 47	7 92	84,292 05	31 25	48,322 56	188 03	782 50	25 24	139,686 58	36 96
2	9,069 95	5 10	39,859 42	26 10	21,439 79	198 52	642 50	21 42	71,011 66	20 62
3	2,891 40	5 68	7,736 85	16 57	5,446 55	85 10	113 00	113 00	16,187 80	15 55
4	4,318 75	5 17	17,050 47	19 83	8,473 58	71 81	897 50	449 75	30,740 30	16 93
5	7,725 05	4 88	56,168 42	28 20	23,800 37	155 56	1,949 60	72 21	89,643 44	23 87
6	3,102 25	6 23	14,138 05	24 76	9,015 71	136 60	212 20	42 44	26,468 21	23 22
7	767 75	4 80	8,611 40	20 75	7,256 57	201 57	100 00	20 00	16,735 72	27 17
8	6,169 25	4 59	20,764 53	22 09	5,475 68	99 56	0	0	32,409 46	13 86
9	12,579 40	5 09	27,361 01	22 07	12,164 25	104 86	166 00	55 33	52,270 66	13 65
10	13,837 65	5 22	29,450 58	19 39	12,230 98	68 33	1,496 50	249 42	57,015 71	13 10
11	10,944 20	5 28	29,639 10	21 42	22,524 07	146 26	351 35	70 27	63,458 72	17 55
12	3,970 65	6 20	16,793 68	23 20	7,688 19	130 31	285 45	71 36	28,737 97	20 14
13	1,203 87	6 34	6,104 58	21 96	5,144 03	197 85	85 00	21 25	12,537 48	25 18
14	7,384 00	4 07	7,074 50	19 60	4,602 00	200 09	17 00	8 50	19,077 50	8 66
15	7,287 05	5 69	35,377 92	30 98	7,419 54	95 12	54 50	7 79	50,139 01	20 00
16	3,502 52	5 52	9,956 61	15 61	6,360 80	109 67	5 00	5 00	19,824 93	14 89
17	3,294 30	5 26	10,598 80	17 78	5,510 90	91 85	.....	.....	19,404 00	15 14
18	2,675 85	6 91	5,923 60	15 97	4,576 20	198 97	474 60	237 30	13,650 25	17 43
19	2,461 65	6 67	6,152 06	18 64	4,275 85	122 17	30 00	30 00	12,919 56	17 58
20	1,833 80	6 37	21,876 64	27 14	10,892 63	178 57	637 00	79 63	35,240 07	30 30
21	3,479 35	5 91	19,594 91	23 87	15,342 14	228 99	1,500 00	150 00	39,916 40	26 84
22	654 95	5 80	5,388 19	36 91	1,803 52	257 65	151 00	18 88	7,997 66	29 19
23	11,273 10	5 96	41,005 41	33 15	12,197 09	145 20	829 95	30 74	65,305 55	20 17
24	10,112 40	5 83	49,597 55	23 70	23,313 94	165 35	1,276 40	67 18	84,300 29	21 13
All	136,828 61	5 42	570,516 33	24 64	285,276 94	140 67	12,057 05	57 69	1,004,678 93	19 84

TABLE 22

ALLEGIANCE OF INJURED WORKERS, 1926

Allegiance to	Temporary Disability	Permanent Disability	Death	Totals
Albania	4	....	....	4
Austria	372	32	6	410
Belgium	12	1	....	13
Bulgaria	28	6	....	34
China	5	....	....	5
Czecho-Slovakia	266	12	4	282
Denmark	45	5	....	50
Esthonia	1	....	....	1
Finland	485	36	8	529
France	67	9	....	76
Germany	58	9	1	68
Great Britain	23,300	2,109	255	25,664
Greece	16	2	1	19
Holland	18	3	....	21
Italy	766	50	10	826
Japan	3	....	....	3
Jugo-Slavia	161	23	3	187
Lithuania	2	1	....	3
Norway	41	....	1	42
Persia	3	....	....	3
Poland	468	38	6	512
Roumania	80	14	2	96
Russia	541	35	9	585
Spain	10	....	....	10
Sweden	192	14	1	207
Switzerland	4	1	....	5
Turkey	29	2	....	31
United States	173	19	1	193
Totals	27,150	2,421	308	29,879

TABLE 23
SEX AND MARITAL CONDITION OF INJURED WORKERS, 1926

Sex and Marital Condition	Temporary Disability	Permanent Disability	Death	Totals
Males—				
Married	16,114	1,563	199	17,876
Single	9,902	743	76	10,721
Widowed	461	61	3	525
Not specified	300	15	29	344
Totals	26,777	2,382	307	29,466
Females—				
Married	31	5	...	36
Single	313	31	1	345
Widowed	28	3	...	31
Not specified	1	....	...	1
Totals	373	39	1	413
Grand Totals	27,150	2,421	308	29,879

TABLE 24
WEEK OF TERMINATION OF TEMPORARY DISABILITIES, 1926

In	12,956	cases	the	disability	terminated	in	1 to 2	weeks after the accident.
"	5,176	"	"	"	"	2	" 3	" "
"	2,943	"	"	"	"	3	" 4	" "
"	1,774	"	"	"	"	4	" 5	" "
"	1,142	"	"	"	"	5	" 6	" "
"	770	"	"	"	"	6	" 7	" "
"	498	"	"	"	"	7	" 8	" "
"	380	"	"	"	"	8	" 9	" "
"	259	"	"	"	"	9	" 10	" "
"	250	"	"	"	"	10	" 11	" "
"	170	"	"	"	"	11	" 12	" "
"	125	"	"	"	"	12	" 13	" "
"	99	"	"	"	"	13	" 14	" "
"	76	"	"	"	"	14	" 15	" "
"	62	"	"	"	"	15	" 16	" "
"	59	"	"	"	"	16	" 17	" "
"	50	"	"	"	"	17	" 18	" "
"	38	"	"	"	"	18	" 19	" "
"	33	"	"	"	"	19	" 20	" "
"	30	"	"	"	"	20	" 21	" "
"	31	"	"	"	"	21	" 22	" "
"	25	"	"	"	"	22	" 23	" "
"	15	"	"	"	"	23	" 24	" "
"	18	"	"	"	"	24	" 25	" "
"	18	"	"	"	"	25	" 26	" "
"	13	"	"	"	"	26	" 27	" "
"	13	"	"	"	"	27	" 28	" "
"	10	"	"	"	"	28	" 29	" "
"	12	"	"	"	"	29	" 30	" "
"	9	"	"	"	"	30	" 31	" "
"	4	"	"	"	"	31	" 32	" "
"	8	"	"	"	"	32	" 33	" "
"	3	"	"	"	"	33	" 34	" "
"	4	"	"	"	"	34	" 35	" "
"	4	"	"	"	"	35	" 36	" "
"	44	"	"	"	"	36	" 52	" "
"	29	"	"	did not terminate in			52	" "

27,150 Total Cases.

TABLE 25

NATURE OF INJURIES, 1926

Temporary Disability Cases

Class	Bruises, Contusions and Abrasions	Cuts, Lacerations and Punctures.	Fractures	Crushes	Sprains, Strains, Twistings and Wrenchings.	Scalds and Burns	Eye Injuries	Hernias	Internal Injuries	Concussions (brain, spine, etc.)	Dislocations.	All Other Injuries	Industrial Diseases (Schedule 3)	Totals
1.....	574	1,079	341	194	232	18	57	11	3	6	26	56	....	2,697
2.....	408	549	131	151	159	52	21	14	3	4	10	25	....	1,527
3.....	78	280	22	28	28	10	14	4	2	....	....	....	1	467
4.....	174	457	81	68	43	8	15	6	1	2	4	1	....	860
5.....	541	801	174	134	165	53	96	7	2	2	7	7	3	1,992
6.....	138	182	71	61	55	26	24	3	....	....	8	3	....	571
7.....	110	113	53	31	34	45	20	2	....	....	4	3	....	415
8.....	181	241	64	114	62	217	43	4	3	1	....	5	5	940
9.....	273	416	130	176	91	58	80	9	1	1	2	3	....	1,240
10.....	220	745	98	155	81	94	78	4	1	1	2	5	35	1,519
11.....	308	557	126	114	93	80	74	12	1	2	14	3	....	1,384
12.....	176	207	75	71	99	44	18	11	1	4	10	6	2	724
13.....	64	84	38	21	52	6	4	....	....	1	3	5	....	278
14.....	77	197	18	12	28	17	4	3	1	2	2	....	....	361
15.....	255	446	128	76	125	71	12	9	2	2	11	5	....	1,142
16.....	121	279	62	63	58	31	11	5	2	....	4	2	....	638
17.....	107	317	29	57	47	16	9	3	1	....	6	4	....	596
18.....	53	199	19	33	23	32	9	2	....	....	1	....	....	371
19.....	51	156	25	47	26	14	3	2	....	2	1	2	1	330
20.....	268	226	111	57	111	8	7	5	2	3	4	3	1	806
21.....	236	195	99	82	80	30	23	7	3	4	6	8	48	821
22.....	35	43	19	11	18	10	4	1	....	....	2	3	....	146
23.....	389	350	116	104	172	29	34	12	3	4	9	15	....	1,237
24.....	509	731	272	122	254	78	75	15	2	4	20	11	....	2,093
Schedule 2.....	644	527	227	160	361	85	61	6	4	6	19	27	2	2,129
Crown...	557	446	227	172	287	66	62	11	5	4	19	8	2	1,866
All.....	6,647	9,823	2,756	2,314	2,784	1,198	858	168	43	55	194	210	100	27,150

TABLE 25—Continued

Permanent Disability Cases

Part of Body Affected	Per Cent. Impairment of Total Earning Capacity											Totals
	0.0- 9.9	10.0-19.9	20.0-29.9	30.0-39.9	40.0-49.9	50.0-59.9	60.0-69.9	70.0-79.9	80.0-89.9	90.0-99.9	100.	
One or more toes	41	....	....	....	....	....	....	....	....	....	....	41
Foot	100	4	1	....	1	....	....	....	....	....	....	106
Leg	155	3	4	4	11	10	2	3	2	....	2	196
Head	31	2	1	....	....	....	....	....	....	....	....	34
Face	6	....	....	....	....	....	....	....	....	....	....	6
Eye	61	113	4	1	....	....	....	2	....	....	2	183
Ear	10	....	....	....	....	....	....	....	....	....	....	10
Nose	2	....	....	....	....	....	....	....	....	....	....	2
Teeth	192	....	....	....	....	....	....	....	....	....	....	192
Arm	137	2	5	3	3	7	8	7	....	....	1	173
Hand	84	16	8	22	....	....	....	....	....	....	....	130
Thumb and three fingers	....	1	1	....	....	....	....	....	....	....	....	2
Thumb and two fingers	3	....	....	....	....	....	....	....	....	....	....	3
Thumb and one finger	8	4	....	....	....	....	....	....	....	....	....	12
Thumb	225	3	....	....	....	....	....	....	....	....	....	228
One finger	715	....	....	....	....	....	....	....	....	....	....	715
Two fingers	129	....	....	....	....	....	....	....	....	....	....	129
Three fingers	28	6	....	....	....	....	....	....	....	....	....	34
Four fingers	14	4	5	....	....	....	....	....	....	....	....	23
Internal organs	6	2	....	....	....	1	....	....	....	....	....	9
Industrial diseases	122	....	....	....	....	....	....	....	....	....	1	123
All other	47	....	2	2	1	5	....	1	....	....	12	70
Totals	2,116	160	31	32	16	23	10	13	2	....	18	2,421

Industrial Diseases

Description of Disease	Temporary Disability	Permanent Disability	Death	Totals
Lead poisoning or its sequelae	49	..	..	49
Mercury poisoning or its sequelae	1	..	..	1
Caisson disease	50	4	1	55
Silicosis and miners' phthisis	..	119	6	125
Totals	100	123	7	230

TABLE 26

CAUSES OF ACCIDENTS, 1926

Cause	Medical Aid only	Temp. Dis.	Perm. Dis.	Death	Totals
A. Prime Movers:					
1. Motors, engines, fans, pumps, and automatic stokers	71	78	19	....	168
2. Shafting, coupling, collars, set-screws, and keys	18	36	12	1	67
3. Belts, lines, pulleys, chains, and sprockets	211	231	53	5	500
4. Gears, cogs, cams, and friction wheels	61	109	36	1	207
Totals	361	454	120	7	942
B. Working Machines:					
1. Brick-making machines	1	9	1	....	11
2. Cement-making and bagging machines	1	....	....	....	1
3. Glass-making machines	6	3	3	....	12
4. Pottery-making machines	....	4	....	....	4
5 Stone-working machines	1	1	1	....	3
6. Mining machines, n.e.s.	17	18	4	....	39
7. Mine drills	119	105	4	....	228
8. Contracting machines	59	109	17	....	185
9. Metal-working machines, n.e.s.	125	152	27	2	306
10. Abrasive wheels	2,035	244	37	....	2,316
11. Drilling and reaming machines	219	72	11	....	302
12. Lathes	415	115	15	....	545
13. Milling machines	45	26	8	....	79
14 Pneumatic tools	417	122	15	....	554
15. Presses—cutting, shaping, forming	152	297	123	....	572
16. Shearing and punching machines	42	61	12	....	115
17. Wire-working machines	18	20	5	....	43
18. Welding and heat-cutting machines	79	18	....	....	97
19. Wood-working machines, n.e.s.	81	95	20	1	197
20. Planers, jointers, and edgers	116	153	53	....	322
21. Saws	374	607	166	3	1,150
22. Shapers, molders and headers	92	70	30	....	192
23. Pulp and paper-making machines, n.e.s.	17	9	4	....	30
24. Barkers	15	10	1	....	26
25. In running rolls	52	80	14	3	149
26. Paper products and printing machines, n.e.s.	15	12	7	....	34
27. Cutting machines	19	24	6	....	49
28. Presses—printing and embossing	65	82	16	....	163
29. Stayers	20	44	2	....	66
30. Tanning machines	3	13	5	....	21
31. Leather-working machines	35	53	9	....	97
32. Rubber-working machines	15	38	8	....	61
33. Textile machines, n.e.s.	18	26	5	....	49
34. Carders	8	19	7	....	34
35. Pickers	2	13	1	....	16
36. Sewers	105	83	4	....	192
37. Finishers and launderers	8	20	8	1	37
38. Knitters	23	34	3	....	60
39. Cutters	13	27	2	....	42
40. Weavers	29	35	4	....	68
41. Spinners	5	17	2	....	24
42. Food products, laboratory, and tobacco machines, n.e.s.	52	77	12	....	141
43. Baking machines	12	21	12	....	45
44. Bottling machines	19	22	5	....	46
45. Office machines	3	1	....	....	4
Totals	4,967	3,061	689	10	8,727

TABLE 26—Continued

Cause	Medical Aid only	Temp. Dis.	Perm. Dis.	Death	Totals
C. Hoisting Apparatus:					
1. Elevators	34	78	14	2	128
2. Cranes	83	140	15	2	240
3. Conveyors	86	123	12	1	222
4. Mine cages	12	38	4	3	57
5. Other hoisting apparatus	108	325	56	16	505
Totals	323	704	101	24	1,152
D. Dangerous Substances:					
1. Steam escapes	47	89	....	....	136
2. Explosives	29	88	31	21	169
3. Electric currents	43	64	6	19	132
4. Conflagrations	....	2	....	....	2
5. Hot and inflammable substances and flames	644	914	24	7	1,589
6. Corrosive substances	104	79	8	1	192
7. Poisonous and deleterious substances	35	118	125	11	289
Totals	902	1,354	194	59	2,509
E. Stepping On or Striking Against Objects:					
1. Stepping on objects	565	503	2	1	1,071
2. Striking against objects	3,444	1,923	68	11	5,446
Totals	4,009	2,426	70	12	6,517
F. Falling Objects:					
1. Falling objects—from collapse of structures	4	14	1	2	21
2. Falling objects—from elevations	325	498	29	6	858
3. Falling objects—in mines and quarries	165	463	26	8	662
4. Falling objects—other	28	229	23	16	296
Totals	522	1,204	79	32	1,837
G. Handling Objects:					
1. Heavy objects—loading, carrying, rolling, or piling	5,761	6,865	314	12	12,952
2. Sharp objects	284	285	11	1	581
3. Hand trucks, carts, and wheel-barrows	285	556	24	....	865
Totals	6,330	7,706	349	13	14,398
H. Tools	1,982	2,680	167	1	4,830
I. Runaways and Animals:					
1. Runaways	5	42	3	....	50
2. Animals	73	187	13	3	276
Totals	78	229	16	3	326

TABLE 26—Continued

Cause	Medical Aid only	Temp. Dis.	Perm. Dis.	Death	Totals
J. Moving Trains, Vehicles, etc.:					
1. Train wrecks	2	65	10	17	94
2. Caught in switch or hit fixed objects	3	31	5	3	42
3. Struck by or caught between cars and engines	11	102	24	35	172
4. Other causes, cars, and engines	4	33	2	1	40
5 Mine and quarry cars	30	125	18	3	176
6 Automobiles and other power vehicles	147	419	45	9	620
7. Animal-drawn vehicles	22	204	11	3	240
8. All other vehicles, including boats	5	15	3	....	23
Totals	224	994	118	71	1,407
K. Falls of Persons:					
1. From elevations	68	540	59	23	690
2. From ladders	70	397	32	2	501
3. Into excavations, pits and shafts	10	139	13	....	162
4. On level	954	2,805	113	3	3,875
5. Into elevator shafts	3	4	2	1	10
6. From vehicles	64	563	37	10	674
7. From collapse of support	38	304	36	6	384
8. On steps or stairways	59	185	7	1	252
9. Into tanks or vats	....	....	....	1	1
10. From tool slipping	10	50	4	....	64
Total	1,276	4,987	303	47	6,613
L. All Other Causes:					
1. Flying fragments	4,095	888	175	....	5,158
2. Doors, gates, windows and covers	186	270	25	1	482
3. Inhalation of gases, fumes, etc	28	28	....	2	58
4. Immersion in water and drenchings	3	2	....	25	30
5. Exposure to elements	35	91	10	1	137
6. Violence	2	7	2	....	11
7. Cave-ins	5	65	3	....	73
8. Not elsewhere specified	2	....	....	....	2
Totals	4,356	1,351	215	29	5,951
Grand Totals	25,330	27,150	2,421	308	55,209

TABLE 27

BLOOD-POISONING CASES, 1926

Ascribed to time of injury	190
Developed 1 day after injury	339
" 2 days " "	273
" 3 " " "	262
" 4 " " "	208
" 5 " " "	151
" 6 " " "	90
" 7 " " "	98
" 8 " " "	56
" 9 " " "	37
" 10 " " "	21
" 11 " " "	17
" 12 " " "	20
" 13 " " "	16
" 14 " " "	12
" 15 " " "	11
" 16 " " "	8
" 17 " " "	8
" 18 " " "	4
" 20 " " "	3
" 21 " " "	4
" 23 " " "	3
" 25 " " "	2
" 26 " " "	1
" 27 " " "	1
" 28 " " "	3
" 29 " " "	1
" 34 " " "	1
" 35 " " "	1
" 38 " " "	1
" 42 " " "	2
" 49 " " "	1
" 57 " " "	1
Immobilized joints due to infections	25
Amputations due to infections	9
Permanent eye injuries due to infections	4
Deaths due to infections	21
Total Cases of Infections	1.905

TABLE 28

DEATH CASES, 1926

Number of Cases

Pension Awards	169
Lump Sums	67
Burial Expenses and Medical Aid Only	51
Burial Expenses Only	21
Total	308

Number, Relationship and Residence of Dependants

Relationship of Dependants	Resident in Ontario	Not Resident in Ontario	Totals
Widow	159	23	182
Child	294	34	328
Mother	28	12	40
Father	27	10	37
Other	4	2	6
Totals	512	81	593

APPENDIX

SUMMARY OF COMPENSATION AND MEDICAL AID AWARDED

From Commencement of Act to End of 1927

Compensation Awarded

Schedule 1 Industries	$41,799,488 27
Schedule 2 (including Crown Cases)	14,150,090 66
Total Compensation	$55,949,578 93

Medical Aid Paid

Schedule 1 Industries	$7,450.523 29
Schedule 2 (including Crown Cases) Furnished by Employer	
Total Benefits Awarded by Board	$63,400,102 22

SUMMARY OF ACCIDENTS REPORTED

From Commencement of Act to End of 1927

Schedule 1 Industries	$538,525
Schedule 2 (including Crown Cases)	101,384
Total Number of Accidents Reported	639,909

FINANCIAL STATEMENT FOR SCHEDULE 1 INDUSTRIES

From Commencement of Act to End of 1927

Income and Credits			Expenditure and Charges	
Net assessments received		$50,752,808 45	Compensation paid other than pensions, compensation deferred, and under Secs. 22a and 36	$21,746,946 98
Received under Section 74 (4)		1,706 16	Pensions awarded	19,359,751 61
Received under Section 93a		95,070 12	Deferred Compensation awarded	535,684 04
Received under Section 99 (3)		3,135 06	Paid under Section 22a	996 40
Received under Section 9		52,780 39	Paid under Section 36	41 75
Received from D.S.C.R.		112,927 62	Paid under Section 9	2,615 10
Interest received		1,472,744 32	Medical Aid paid	7,447,701, 86
Credited from Disaster Reserve		123,473 25	Administration Expenses paid	1,668,969 41
Credited from Pension Fund.		1,027,214 62	Paid to Safety Associations	830,008 02
Assessments estimated to be due on adjustment of 1927 pay rolls	$735,754 97		Rehabilitation paid	7,810 51
Less: Merit rating refunds to be made	305,622 88		Transferred to Disaster Reserve	285,555 19
		430,132 09	Compensation estimated outstanding	1,555,809 36
			Medical Aid estimated outstanding	370,495 65
			Balance at credit of Classes	259,606 20
		$54,071,992 08		$54,071,992 08

SUMMARY OF PENSION FUND, SCHEDULE 1

From Commencement of Act to End of 1927

Pension awards	$19,333,278 36
Amount transferred from Disaster Reserve	26,473 25
Amount transferred from Silicosis Account	28,353 00
Interest added	4,683,122 12
	$24,071,226 73
Pension payments	8,227,039 80
	$15,844,186 93
Amount transferred to Current Fund	1,027,214 62
Balance December 31, 1927	$14,816,972 31

SUMMARY OF COMPENSATION DEFERRED, SCHEDULE 1

From Commencement of Act to End of 1927

Compensation deferred	$535,684 04
Interest added	68,877 45
	$604,561 49
Amounts paid on Compensation Deferred, Principal and Interest	516,909 11
Balance December 31, 1927	$87,652 38

SUMMARY OF DISASTER RESERVE, SCHEDULE 1

From Commencement of Act to End of 1927

Amount set aside	$285,555 19
Interest added	104,169 31
	$389,724 50
Transferred to classes	123,473 25
Balance December 31, 1927	$266,251 25

SUMMARY OF SILICOSIS ACCOUNT, SCHEDULE 1

From Commencement of Act to End of 1927

Assessments collected	$203,662 77
Interest added	2,909 75
	$206,572 52
Payments made	153,161 59
Balance December 31, 1927	$53,410 93

SUMMARY OF INVESTMENTS, SCHEDULE 1

From Commencement of Act to End of 1927

Invested	$26,123,825 91
Less principal returned	9,148,387 47
Book Value of Investments, December 31, 1927, Principal	$16,975,438 44
Plus accrued interest not received or apportioned	193,009 49
Total Book Value of Investments, December 31, 1927	$17,168,447 93

SUMMARY OF SCHEDULE 2 FUNDS

From Commencement of Act to End of 1927

Received from employers		$9,536,077 17
Interest received		1,503,461 15
		$11,039,538 32
Payments made	$7,205,774 49	
Deposits returned to employers	360,028 02	
		7,565,802 51
Cash in Bank and Invested, December 31, 1927		$3,473,735 81

SUMMARY OF INVESTMENTS, SCHEDULE 2

From Commencement of Act to End of 1927

Invested	$3,755,785 89
Less principal returned	291,858 61
Book Value of Investments, December 31, 1927, Principal	$3,463,927 28
Plus accrued interest not received or apportioned	35,323 78
Total Book Value of Investments, December 31, 1927	$3,499,251 06

SUMMARY OF RECEIPTS AND PAYMENTS

From Commencement of Act to End of 1927

Schedule 1

Receipts		Payments	
Assessments, including additional assessments, added percentage, and interest for under or over estimate		Compensation payments other than on pensions or deferred awards or under Secs. 22a or 36	$21,746,946 98
$50,911,336 68		Paid on Pensions	8,227,039 80
Less Merit Rating (Charges.. $1,066,821 68		Paid on Deferred Awards, principal and interest	516,909 11
Refunds... 1,225,349 91)		Under Section 22a	996 40
—158,528 23		Under Section 36	41 75
	$50,752,808 45	Under Section 9	2,615 10
Under Section 74 (4)	1,706 16	For Medical Aid	7,447,701 86
Under Section 93a	95,070 12	For Rehabilitation	7,810 51
Under Section 99 (3)	3,135 06	For Administration Expenses	2,670,087 29
Under Section 9	52,780 39	For Safety Associations	830,008 02
From D.S.C.R.	112,927 62	For Investments	26,123,825 91
From Silicosis	203,662 77	For Silicosis	124,808 59
From Province of Ontario under Section 68, grants for administration expenses	655,500 00	Overpayment of Administration Expenses from Schedule 2 employers (refunded in 1926)	12
From Schedule 2 and Crown employers for share of administration expenses	301,487 92	Cash in Bank, Dec. 31, 1927	2,595 23
Interest from investments and bank deposits	6,331,822 95		
Principal returned from investments	9,148,387 47		
From Dominion Bank (overdraft December 31, 1927)	42,097 76		
	$67,701,386 67		$67,701,386 67

SUMMARY OF RECEIPTS AND PAYMENTS—Continued

Schedule 2

Receipts		Payments	
From Employers for Deposits under Section 28 and for Claimants' Moneys	$4,789,003 09	To Claimants out of Deposits under Section 28 and Claimants' Moneys	$2,521,495 89
From Employers for Deposits under Section 31a	4,747,074 08	Returned to Employers out of Deposits under Section 28	334,006 33
Interest from Investments and Bank Deposits	1,503,461 15	Paid out of Deposits under Section 31a:	
Principal returned from Investments	291,858 61	To Claimants	4,682,942 00
		Returned to Employers	20,252 19
		To Schedule 1 for Administration Expenses	5,769 50
		Rehabilitation Paid	1,336 60
		For Investments	3,755,785 89
		Cash in Bank, Dec. 31, 1927	9,808 53
	$11,331,396 93		$11,331,396 93

AUDITORS' CERTIFICATE

The Workmen's Compensation Board of Ontario,
Metropolitan Building, Toronto, Ontario.

Gentlemen:

We have completed a continuous audit of the books of the Board for the year ended December 31, 1927, and have obtained all the information and explanations that we have required.

In our opinion, the statements of receipts and disbursements, Table 6, Schedules 1 and 2, do fully and fairly set forth the cash transactions of the Board for the calendar year 1927.

Bank balances on hand at the close of the period have been verified by communication with the Board's bankers.

The investments of the Board as shown by the books as at December 31, 1927, have also been verified by us and the debentures on hand confirmed by actual count.

Respectfully submitted,

(Sgd.) FRED PAGE HIGGINS & CO.,
Chartered Accountants.

Toronto, March 8, 1928.

TABLE 6

SUMMARY OF RECEIPTS AND PAYMENTS DURING 1927

Schedule 1

Receipts			Payments		
Cash in Banks, Jan. 1, 1927:			Compensation Paid other than pensions and compensation deferred		$2,326,431 60
Dominion Bank	$88,230 85		Penions paid		1,337,030 70
Royal Bank	6,057 62		Deferred compensation paid		49,806 18
Standard Bank	94 25		Rehabilitation paid		3,620 67
		$94,382 72	Medical Aid paid		1,060,879 41
Net Assessments, Penalties, etc., collected:			Silicosis paid		38,253 46
Gross Assessments	$5,808,569 46		Paid under Section 9		2,615 10
Merit Rating Charges	840 33		Administration Expenses		283,718 51
Under sec. 93a	12,778 39		Paid to Safety Associations		117,981 51
Under sec. 99 (3)	288 95				
Under sec. 9	9,220 34				
From D.S.C.R.	36,160 93				
	$5,867,858 40				
Less:					
Assesments and Penalties refunded	47,896 42				
Merit Rating Refunds cancelled	—234 13				
	$47,662 29				
		5,820,196 11	Invested	$2,173,349 03	
Interest		861,068 50	Increase in value of investments by accumulation of discounts	51,472 26	
					2,224,821 29
From Schedule 2 employers and Dominion Crown for administration expenses account of prior years paid out of Schedule 1 in 1926		40,140 53			
Principal returned from investments	$307,660 99				
Decrease in value of investments by amortization of premiums	78,544 28				
		386,205 27			
Silicosis		203,662 77			
From Dominion Bank—overdraft		42,097 76			
			Cash in Banks, Dec. 31, 1927:		
			Royal Bank	$2,026 92	
			Standard Bank	568 31	
					2,595 23
		$7,447,753 66			$7,447,753 66

Schedule 2

Receipts			Payments		
Cash in Imperial Bank, Jan. 1, 1927		$114,646 80	To claimants out of Deposits under Section 28		$316,539 48
From Employers for Deposits under Section 28		235,486 99	Deposits returned to employers under Section 28		301,030 67
From Employers for Claimants' Moneys		1,887 08	To claimants out of Claimants' Moneys:		
From Employers for Deposits under Section 31a		687,818 29	Principal	$9,343 00	
Interest		199,636 75	Interest	303 90	
					9,646 90
Principal returned from investments	$105,000 0		Paid out of Deposits under Section 31a:		
Decrease in value of investments by amortization of premiums	2,164 76		For Compensation	$673,445 43	
		107,164 76	For Medical Aid	18,387 02	
					691,832 45
			Deposits returned to employers under Section 31a		12,069 82
			Rehabilitation paid		659 55
			Increase in value of investments by accumulation of discounts		5,053 27
			Cash in Imperial Bank, Dec. 31, 1927		9,808 53
		$1,346,640 67			$1,346,640 67

INDEX

ACCIDENTS, PAGE
blood poisoning cases....46, 63
causes of....46, 60–62
claims reopened....5, 20
cost of, by classes and groups for 1926....44–50
cost of different kinds of....45, 54, 55
death cases.—*See* Death Cases.
duration of disability....45, 57
frequency of....43, 44
increase in number of.... 5
locality of....44, 52
month of occurrence....5, 44, 51
nature of injuries....45, 46, 58, 59
number of reported....5, 6, 19, 20, 65
number and kinds of paid for....5, 20, 22, 43, 51
permanent disability.—*See* Permanent Disability Cases.
record year.... 5
statistics of....20, 42, 43
temporary disability.—*See* Temporary Disability Cases.
time loss....44, 53, 57

ACCIDENT FUND.—*See also* Funds, Condition of,
explanation of.... 29
standing of....9, 29, 32

ACCIDENT PREVENTION ASSOCIATIONS,
activities increased.... 6, 7
cost of....6, 12, 15, 21, 25, 65, 67
directors of, elected by employers.... 7
funds advanced by Board.... 6, 7
industries covered by....7, 25
officers of.... 7
particulars of....6, 7, 25
total cost since commencement of Act....65, 67

ACCOUNTS.—*See* Financial Statements.

ACT,
amendments, none during 1927.... 6
operation of investigated by various representatives.... 10
summary of operation of since commencement....65–68
two systems—collective and individual liability....6, 11, 12, 17
work handled under....5–10, 19–28, 65–68

ADMINISTRATION.—*See* Act and Administration Expenses.

ADMINISTRATION EXPENSES,
amount charged to each class.... 15
amount charged to Schedule 1 employers....12, 15, 21, 26
amount charged to Schedule 2 employers....17, 21, 26
amount charged to Dominion and Provincial Crown....21, 26
analysis of.... 26
explanation of....6, 21
percentage of....6, 17, 21
total since commencement of Act.... 65

AGE OF INJURED WORKMEN....44, 53

ALLEGIANCE OF INJURED WORKMEN....45, 56

ASSESSMENTS,
adjustment of....11, 15
compared with accident cost.... 42
explanation of what is included in.... 12
figures for 1927, provisional....12, 15
final figures for 1926, by classes and groups....46–50
final figures, 1915-26....42, 43
merit rating, refunds and charges.... 67
number of....6, 21
pay roll represented by....13, 16, 43

ASSESSMENTS—*Continued* PAGE
principle and method of levy....11, 12
rate, average....13, 43
rates for different years, comparison of.... 43
total since commencement of Act....65, 67

AUDITOR'S CERTIFICATE....10, 68, 70

AVERAGE AGE OF WORKMEN....44, 53

AVERAGE EARNINGS.—*See also* Wages,
in compensation cases....44, 53

AWARDS CHANGED, NUMBER OF....5, 20

BENEFITS.—*See also* Compensation and Medical Aid,
awarded during 1927....5, 6, 19
awarded during each year since commencement of Act.... 19
awarded for each year, 1915-26.... 42
cheques issued....6, 21
total since commencement of Act....6, 19, 65

BLOOD POISONING CASES,
deaths caused by infection....46, 63
number of....46, 63

BOARD,
expenses of....6, 12, 15, 17, 21, 26, 67
members of.... 3
office premises.... 5
operations investigated by various representatives.... 10
staff of....26–28

CAUSES OF ACCIDENTS....46, 60–62

CLAIMS.—*See* Accidents.

CLASS NUMBERS OF INDUSTRIES.... 15

COLLECTIVE LIABILITY SYSTEM,
explanation of....11, 12
most industries under....11, 15

COMPENSATION.—*See also* Benefits,
awarded and estimated for 1927, Schedule 1....12, 15
awarded during each year.... 19
causes of increase from early years.... 19
costs, total, and average per accident....45, 54
deferred....30, 34, 66
explanation of difference between "for" and "during" the year.... 11
figures for Schedule 1 industries....6, 12, 15, 19, 22, 44, 54, 65
figures for Schedule 2 industries....6, 17, 19, 22, 65
in Crown cases....17, 19, 22
total awarded since commencement of Act.... 65

CONTENTS OF REPORT....4, 10

CROWN CASES....17, 19, 20, 22

DEATH CASES,
causes of accidents in....60, 61, 62
compensation cost in....45, 54
dependants in.... 64
due to infection....46, 63
frequency, each year.... 44
medical aid cost in....45, 55
number of....5, 20, 22, 43, 51, 64

DISABILITY,
duration of....45, 57
nature of....45, 46, 58, 59

DISASTER RESERVE, PAGE
cases in which applied 30
condition of 30, 33, 66
explanation of 30
interest added to 30, 33, 66
withdrawals from 9, 30, 33, 66

EARNINGS OF WORKMEN 44, 53

EMPLOYERS,
accident prevention, associations of 7, 15, 21, 25, 65, 67
employment of maimed workmen 8
first aid, responsibility for 8
number of, in Schedule 1 ..... 5, 12, 16
pay roll, amount of 5, 13, 16, 43
rehabilitation of workmen 8
under two systems 6, 11, 12, 17

EXPENDITURE AND CHARGES, SCHEDULE 1,
administration expenses 6, 12, 15, 21, 26, 65
compensation awarded 6, 12, 15, 19, 22, 44, 45, 54, 65
explanation of 11, 12
medical aid paid 6, 12, 15, 19, 22, 44, 45, 55, 65
safety associations, amount paid to 6, 12, 15, 21, 25, 65
total amount of 12, 15, 42, 46, 65

FATAL CASES.—*See* Death Cases.

FINANCIAL STATEMENTS,
condition of funds.—*See* Funds, Condition of
explanation of "provisional" and "final" and "for" and "during" the year 11
for Schedule 1 by classes, provisional for 1927 ..... 11, 15
for Schedule 1 by classes and groups, final for 1926 ..... 42, 46–50
for Schedule 1 industries since commencement of Act 65
for Schedule 2 funds during 1927 18
for Schedule 2 funds since commencement of Act 67, 68
receipts and payments during 1927 ..... 21, 23, 24, 69, 70
receipts and payments from commencement of Act 67, 68
summaries from commencement of Act 65–68

FIRST AID,
employers' responsibility for 8

FUNDS, CONDITION OF,
auditor's certificate as to 68, 70
explanation of 9, 29–31
Schedule 1 funds 9, 29–34, 66
pension fund 9, 29, 30, 33, 66
disaster reserve 9, 30, 33, 66
compensation deferred 30, 34, 66
silicosis account 30, 31, 34, 66
Schedule 2 funds 31, 32, 67
investments 9, 31, 34–41, 66, 67

INCOME AND CREDITS, SCHEDULE 1,
assessments 12, 15, 42, 46–50, 65
collections under secs. 9, 93*a*, and 99 (3) 12, 15, 65
explanation of 11, 12
for 1926, by classes and by groups 46–50
for 1927, by classes 15
interest 12, 15, 23, 65–68
reimbursement on account of accidents to war pensioners 12, 15, 65
re-transfer from Pension Fund 29, 30, 66
total amount of 12, 15, 42, 46, 65

INDIVIDUAL LIABILITY SYSTEM,
explanation of 11, 17
industries under 17

INDUSTRIAL DISEASES,
compensated for 1926, number and kinds of 45, 46, 59
silicosis, special account for 30, 31, 34, 66

INDUSTRIES—*See also* Schedule 1 and Schedule 2 Industries, PAGE
activities increased ... 5
chief ones in Schedule 2 ... 17
much the greater number in Schedule 1 ... 11
nature of, in each class in Schedule 1 ... 12, 15
under two systems ... 11

INFECTION.—*See* Blood Poisoning.

INJURIES,
nature of ... 45, 46, 58, 59

INTEREST,
amount received during 1927 ... 23,24
from commencement of Act ... 67, 68
credited to the different funds ... 33, 34, 66, 67
rate received ... 9, 31
rate on pension fund ... 9, 30
yield rate on respective investments ... 35–41

INVESTMENTS,
amount of and information concerning ... 9, 31, 34, 66, 67
Board's responsibility for ... 9
bonds exchanged ... 9
list and particulars of ... 35–41
rate of interest on ... 9, 31, 35–41

LOCALITY OF ACCIDENTS ... 44, 52

MEDICAL AID.—*See also* Benefits,
claims in which medical aid but no compensation paid ... 5, 20, 22, 43, 44, 51, 55
costs, total, and average per accident ... 44, 45, 55
expenditure for in Schedule 1 industries ... 6, 12, 15, 19, 22, 44, 55, 65, 67
frequency of medical aid only cases ... 44
increase in cost of ... 6
provided directly by employers in Schedule 2 industries ... 19, 22
percentage of benefits ... 6

MERIT RATING,
amount to be refunded for 1924-5-6 ... 9, 15
conference regarding ... 8, 9
new method adopted ... 9
summary since commencement of Act ... 67

MONTH OF OCCURRENCE OF ACCIDENTS ... 5, 44, 51

MUNICIPAL BODIES,
awards in respect of ... 17

NATURE OF INJURIES ... 45, 46, 58, 59

NAVIGATION COMPANIES,
awards in respect of ... 17

OFFICE PREMISES ... 5

PAY ROLLS.—*See also* Assessments,
estimated amount of ... 5, 13, 16, 43
in each class of industry ... 16
percentages charged employers ... 6, 13, 43

PENALTIES, etc.—*See* Income and Credits.

PENSION FUND,
condition of ... 29, 30, 33, 66
explanation of ... 9, 29
interest added to ... 9, 30, 33, 66
investment of ... 9
receipts and payments ... 30, 33, 66
re-transfer to current fund ... 29, 30, 66
statement of, by classes ... 33
test of sufficiency of ... 29, 30

PERMANENT DISABILITY CASES, PAGE
causes of accidents in 60, 61, 62
compensation cost in 45, 54
frequency of, each year 44
medical aid cost in 45, 55
number of 5, 20, 22, 43, 51
percentage of impairment in 8, 45, 59
time loss in 53

RAILWAYS.—*See also* Street Railways.
awards in respect of 17

RATES OF ASSESSMENT.—*See* Assessments.

RECEIPTS AND PAYMENTS.—*See* Financial Statements.

REHABILITATION,
Board's efforts to rehabilitate injured workmen 8
limited to certain cases 8
means used for 8
payments for 15, 18, 23, 46, 50, 54, 65, 67

RESERVE.—*See* Disaster Reserve and Pension Fund.

REVIEW, GENERAL 5

SAFETY ASSOCIATIONS.—*See* Accident Prevention Associations.

SCHEDULE 1 INDUSTRIES,
accounts kept for each class 11, 12
condition of funds 29–41
final statements and statistical information for 1926 42–64
information and provisional statement for 1927 11–16
list of, showing classes and groups, where to be found 12, 42
nature of industries in each class 15
summaries from commencement of Act to end of 1927 65–68
under assessment or collective liability system 11
work handled during 1927 19–28

SCHEDULE 2 INDUSTRIES,
chief industries included under 17
condition of funds 18, 31, 32, 41
information and statements for 1927 ..... 17, 18
statistical information for 1926 42–64
summaries from commencement of Act to end of 1927 65–68
upon individual liability basis 6, 17
work handled during 1927 19–28

SILICOSIS,
account, standing of 31, 34, 66
added as industrial disease 30
assessment for 30, 31
awards in respect of 31, 34

STAFF OF BOARD 26–28

STREET RAILWAYS,
awards in respect of 17

SUMMARIES OF OPERATIONS FROM COMMENCEMENT OF ACT TO END OF 1927,
accidents dealt with 6, 20, 65
administration expenses, amount of 67
assessments, Schedule 1 ..... 65, 67
benefits awarded 6, 19, 65
compensation awarded 19, 65
compensation deferred, summary of 66
disaster reserve, summary of 66
expenditure and charges, summary of 65
financial statement for Schedule 1 industries 65
income and credits, summary of 65

SUMMARIES OF OPERATIONS FROM COMMENCEMENT OF ACT TO END OF 1927—*Continued* PAGE
investments, Schedule 1 66
Schedule 2 67
medical aid paid 19, 65, 67
payments and receipts, summary of 67, 68
pension fund, summary of 66
receipts and payments, summary of 67, 68
rehabilitation paid 65, 67, 68
safety associations, payments to 65, 67
Schedule 1 funds, summaries of 66
Schedule 2 funds, summary of 67
silicosis account, summary of 66

TELEPHONE AND TELEGRAPH COMPANIES,
awards in respect of 17

TEMPORARY DISABILITY CASES,
causes of accidents in 60, 61, 62
compensation cost in 45, 54
duration of disability in 45, 57
frequency of, each year 44
medical aid cost in 45, 55
nature of injuries in 45, 58
number of 5, 20, 22, 43, 51
time loss in 45, 53, 57

TIME LOSS 44, 53, 57

WAGES, *See also* Earnings,
average in compensation cases 44, 53
estimated total in Schedule 1 industries 5, 13, 16, 43
estimated total in Schedule 2 industries 13

WEEK OF TERMINATION OF TEMPORARY DISABILITIES 45, 57

WORK HANDLED,
during 1927 ..... 5, 6, 19–28
since commencement of Act 65–68

WORKMEN,
allegiance of 45, 56
average age of 44, 53
average weekly wage of 44, 53
increase in number of 5
marital condition of injured workers 45, 57
rehabilitation of 8
sex of injured workers 45, 57

Ontario Department of Agriculture

REPORT

OF THE

Ontario Veterinary College

1927

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Report of the
Ontario Veterinary College

To the Honourable John S. Martin,
Minister of Agriculture.

Sir,—

I have the honour to present herewith the following report of the Ontario Veterinary College for the year extending from November 1st, 1926 to October 31st, 1927.

Commencement Exercises

The Annual Commencement Exercises and Presentation of Prizes took place on November 11th, 1926 in the Assembly Hall at the College. The large attendance was very gratifying, there being a goodly number of visitors present in addition to the students and their friends. On behalf of the College, I presided as Chairman, and those delivering addresses, included W. B. Roadhouse, Deputy Minister of Agriculture; R. B. Robson, Mayor of the City of Guelph, and J. B. Reynolds, M.A., President of the Ontario Agricultural College. A short musical programme was arranged, solos being rendered by Miss Maude Croft and Professor W. C. Blackwood, accompanied by Miss Wilfreida Fowler. An excellent address was delivered by Mr. Roadhouse, Deputy Minister of Agriculture. At the outset, Mr. Roadhouse stated that apart from it being a pleasant duty, he esteemed it a great pleasure in being present. Proceeding, he traced the development of the College under the direction of the Department and congratulated the Faculty, the students and graduates on the progress being made. He felt that no matter what transitions an educational institution may experience there were certain fundamentals which must continue and endure throughout. In fact, there is and should be about institutions of learning an indefinable something which may be summed up in the familiar words "college spirit." While this may not always be easy to clearly define it should never the less be regarded as one of the greatest assets of college life. At any rate, when passing through college each one knowingly or unknowingly is helping to build up traditions which generally occupy a large place in the future welfare of the institution. The right kind of college spirit should be fostered to the fullest degree and should enter into study and play so as to include the serious as well as the lighter side of life. In preparing for a professional career the importance of intensive study, earnest endeavour, and the application of academic training to scientific pursuits was something to be considered as a whole. It should always be deemed a worthy privilege to develop one's talents towards a wider service of professional usefulness in whatever capacity they may be required. President Reynolds, of the Ontario Agricultural College, in the course of a brief address extended greetings from the sister institution. He expressed the view that the location of the two institutions in close proximity to each other was mutually beneficial and felt gratified that the relationship had always been happy and agreeable. Mayor Robson presented the prizes to the successful students. On behalf of the City of Guelph, he welcomed the

student body and hoped that their sojourn here would be both pleasant and profitable. He considered it a distinct asset to have students attending from distant places and that the City of Guelph was fortunate in having in its environs an institution such as the Ontario Veterinary College.

Student Enrolment

It is pleasing to report that the student enrolment has markedly increased. For the session ending April 30th, 1927, a total of 67 students were in regular attendance, of whch 15 were in the first year class, 21 in the second year class, 20 in the third year class, and 11 in the senior class. Of the senior class, 10 candidates were successful in passing the final examinations and were graduated with the degree of Bachelor of Veterinary Science (B.V.Sc.) conferred by the University of Toronto at a Special Convocation held on April 29th, 1927. During the present session, which commenced on October 1st, 1927, a total of 76 students have registered (an increase of 9 over the previous year), of which 22 are in the first year class, 15 in the second year class, 19 in the third year class, and 20 in the senior class. The requirements for entrance are being fully maintained, and less difficulty is being encountered in obtaining candidates with complete high school matriculation. It is worthy of mention that the majority of our recent graduates have been successful in passing the civil service examinations in both Canada and the United States for appointment as veterinary inspectors under the respective governmental departments. At the present time we are not aware of any recent graduate not being able to get a suitable position or a satisfactory location for private practice. This indicates that the opportunities available for qualified graduates in veterinary science are becoming more encouraging and if the demand continues there will be a shortage of men available for the profession unless the attendance at veterinary colleges increases accordingly. It is also pleasing to report that students are in attendance from each of the provinces in Canada and from many parts of the United States as well.

The Teaching Staff

No changes have been made in the personnel of the staff. While much additional work has developed and been necessary, each one has assumed their share and maintained an efficiency throughout to the best of their ability. The personnel of the staff, and their respective departments, are as follows:—

C. D. McGilvray, M.D.V., D.V.Sc., Principal: Contagious Diseases, Sanitary Service.
J. N. Pringle, M.R.C.V.S., B.V.Sc.: Sporadic Diseases, Dentistry.
R. A. McIntosh, M.D.V.: Diseases of Cattle, Obstetrics, Pharmacy, Therapeutics.
W. J. R. Fowler, V.S., B.V.Sc.: Surgery, Lameness, Materia Medica.
H. D. Nelson, B.V.Sc., D.V.Sc.: Anatomy.
R. Gwatkin, B.V.Sc., D.V.Sc.: Bacteriology, Milk Hygiene, Poultry Diseases.
H. E. Batt, V.S., B.V.Sc.: Zoology, Histology, Meat Hygiene.
F. W. Schofield, B.V.Sc., D.V.Sc.: Pathology, Parasitology.
J. G. Harvey, V.S., B.V.Sc.: Canine and Feline Diseases.
L. Stevenson, B.V.Sc., M.S.: Physiology.
Angus Dunbar: Jurisprudence.

The Course of Study and Instruction

While no radical change has been made this year in the regular course of study and instruction a consistent effort has been made to further correlate, as far as possible, class and laboratory instruction. The general aim has been

to progressively develop and improve the regular degree course in all its branches so as to more adequately equip graduates to perform the services which may reasonably be expected of them. Provision has also been made whereby suitable candidates may undertake, if they so desire, special courses of study and advanced laboratory exercises. From time to time the advisability of establishing advanced post-graduate degree courses has been given consideration. In trying to create post-graduate work it is unfortunately the case that many of the prospective candidates are adapted and acceptable for undergraduate work only. In fact, there is evidently considerable misconception as to the standard of qualification for post-graduate degree courses, and more or less thoughtless expressions are sometimes proffered. In this respect it may be mentioned that a resolution asking for a post-graduate course was received from the executive of the veterinary association of one of the other provinces. It was hoped that the promoters and framers of the resolution were in earnest and that they themselves as well as others would be available to take the course asked for. Acting in good faith, we sent the usual application forms to determine the number that might be expected to attend such a course and it was ascertained that no candidates were available from that province to take the course which they had petitioned for. After careful consideration it would seem wise and prudent in the meantime to only offer special courses of advanced study to suitable candidates in accordance with their academic status, and to adapt their instruction to their capabilities and needs. It would for a time at least be wiser to follow this plan and to recognize such candidates as special students, rather than to designate them as post-graduates or to award them an additional degree, except in special cases approved of by the University. Under this arrangement we had one graduate attend last year, and have two graduates attending this year. The details of the regular course of study and instruction are contained in the College calendar which is published each year and distributed to those applying for same.

Research and Investigational Work

Although the College is essentially an educational institution, concerned with the training of students, at the same time a considerable amount of research and investigational work is undertaken. Hence, in addition to their regular class lectures, laboratory and other instructional work, certain members of the college staff have to undertake much routine work and as much special research and investigational work as their time, opportunity, and facilities will permit. As a result the permanent members of the staff are kept busily engaged throughout the year, and in some instances have frequently to work overtime. Should the routine work continue to increase it will not be possible to further expand researches and investigational work unless more help and additional facilities are available. There is becoming evident a more insistent demand for increased research and investigational work in relation to animal diseases. Unfortunately, there seems to be considerable looseness of expression regarding researches in general and it is not sufficiently realized in many cases when these demands are made that researches properly conducted involve a greater amount of time, special detail, and greater facilities than the staff of an educational institution may have at their disposal, or that the Department itself may consider justifiable to undertake. During the past year an effort has been made to advance projects previously commenced. The progress and results achieved are submitted as special articles by those in charge of the work.

Extension Service

In developing an extension service we have been guided chiefly by the existing demands and how best to meet the needs. Throughout the year we received daily from veterinary surgeons and owners of animals a large number of specimens for laboratory examination. The material received related to all classes of live stock and was especially noticeable in the case of swine, sheep, poultry and silver-black foxes. As a result of these examinations it is apparent that parasitic infestations of animals are becoming more fully known. Owners are beginning to realize that parasitic pests are a fruitful source of unthriftness and losses among animals. There is no longer any doubt that a great deal of useful work could be accomplished towards the control and eradication of parasitic diseases if one or more veterinarians were available for special field work. The proposal as to the assignment of one or more men qualified for this special work and possessed of sufficient professional zeal to properly organize and push the work would I am sure be of lasting benefit to the live stock interests of the province. By this means a survey of affected flocks in given localities could be made to determine the nature and extent of the different parasitisms existing so as to form the basis for definite preventive control work. The preparation and distribution of abortion vaccine has again been continued this year. While no effort has been made to give special publicity to this service, nor to encourage the wider use of biologics for the treatment of abortion, nevertheless the demand has steadily increased both from members of the veterinary profession and owners of breeding cattle. The vaccine has only been furnished to qualified veterinary surgeons on condition that a report would in due course be submitted furnishing their conclusions as to the results of the treatment. Up to the present time approximately twenty thousand doses of abortion vaccine have been distributed and so far no one has reported ill effects from its use. To obtain specific information a questionnaire was distributed to each one receiving the vaccine. Many replies have been received from the owners of the animals as well as from the veterinary surgeons administering the treatment. The information contained in these reports has been carefully tabulated. While a large majority of the reports received are highly favourable, the need for caution is still evident as some of the favourable expressions may be premature and the conclusions arrived at may not be permanent. It is always difficult in the operation of a policy of this kind to properly evaluate the data received owing to the lack of checks or controls for comparison. In fact, to some extent opinions for or against the use of biologics in the treatment of infectious abortion may be supported. Irrespective of this, it is evident that there is an increasing tendency being manifested by veterinarians and live stock owners towards the use of abortion vaccines in abortion affected herds, as supplemental treatment, in addition to the recognized methods of sexual hygiene, sanitation and segregation. Under the circumstances there may not be any further justification for the free distribution of abortion vaccine for experimental use and in future a nominal charge should be made in keeping with the actual cost of production and distribution.

The application of the agglutination test for the detection of pullorum infection causing white diarrhoea in chickens has increased considerably. So far approximately fifty-five thousand blood serum examinations have been made and it has been found impossible with the available help to cope with all of the applications received. As this service has now progressed beyond the desired stage it has been deemed advisable to modify the policy so as to meet the

exigencies. In future it is intended that practicing veterinarians should undertake the testing of privately owned flocks and that the College laboratories would perform the testing for flocks under the control of the Department and in the case of supervised breeding stations, distributing eggs for hatching, through departmental channels. This arrangement it is hoped will ultimately prove satisfactory to all concerned. In all cases where material is sent to the College for laboratory examination a detailed report of the findings is promptly sent to the one concerned. Numerous letters of appreciation for this service are being regularly received and have been a great source of encouragement for the further development of this useful and valuable service. The receiving of a steady supply of diseased specimens has also many advantages to the institution, in that it provides much valuable diagnostic material for instructional purposes and tends to create in students a desire for more intensive methods of examination and scientific diagnosis. It also creates an incentive for research work and frequently provides the opportunity. The number of the specimens received and the nature of the examinations and findings are recorded under their respective departmental headings in the subjoined reports.

All of which is respectfully submitted.

C. D. McGILVRAY,
Principal.

GUELPH, ONTARIO,
October 31st, 1927.

CLINICAL DEPARTMENT

The work of this department embraces the applied branches of veterinary medicine and surgery. All animals brought to the clinics are carefully examined after which treatment is prescribed and operations performed as may be required. The cases are carefully selected and made use of to impart instruction to the students by means of lectures and special demonstrations. A list of the clinical cases relating to the different classes of animals are recorded under their respective headings, and a number of interesting conditions are embodied as special articles in the report.

HORSE CLINICS

Number of Animals	Nature of Case	Remarks
14	Fistulous Withers	Surgical operation.
4	Coffin Joint Lameness	Counter irritation.
2	Hygroma (Elbow)	Treatment advised.
11	Laryngeal Hemiplegia	Surgical operation.
2	Azoturea	Medicinal treatment.
2	Blindness (Cataracts)	
4	Castration	Surgical operation.
2	Verrucose Dermatitis (Grease)	" treatment.
3	Navicular Disease	Digital neurectomy.
1	Malignant Tumour (Vulva)	Surgical removal.
1	Edema of the Abdominal Floor	Medicinal treatment.
2	Hydrocele	Surgical operation.
1	Stringhalt	" "
1	Lymphangitis	Medicinal treatment.
1	Thorough-pin	Counter irritation.
3	Thrush	Antiseptic treatment.
2	Sesamoiditis	Counter irritation.
4	Gonitis	" "
6	Spavin	" "

HORSE CLINICS—*Continued*

Number of Animals	Nature of case	Remarks
1	Cold Abscess (Shoulder)	Surgical treatment.
1	Granulomata	" "
6	Tarsitis	Counter irritation.
3	Shoulder Callous	Surgical treatment.
1	Infected Foot (Nail Prick)	Antiseptic "
2	Curb	Surgical "
3	Eczema	Medicinal "
1	Open Joint (Stifle)	" "
1	Abortion	" "
1	Tumor (Spermatic Cord)	Surgical operation.
2	Calk Wound	Antiseptic treatment.
1	Amputation of Penis	
3	Coronitis	Counter irritation.
1	Malignant Tumour (Eye)	Surgical operation.
1	Phlebitis	
1	Diarrhoea (Chronic)	Medicinal treatment.
2	Facial Paralysis	Counter irritation.
4	Ring-bone	" "
2	Dermatitis	Medicinal treatment.
1	Quarter Crack	Surgical "
1	Acne	Medicinal "
3	Periodic Ophthalmia	
1	Umbilical Hernia	Surgical operation.
3	Side-bone	Counter irritation.
1	Heaves	Medicinal treatment.
3	Scratches	Local application.
1	Nymphomania	Surgical operation.
1	Fractured tooth	Trephine "
1	Rupture of Suspensory Ligament (Bilateral)	
1	Canker of the Foot	
1	Strangulated Inguinal Hernia	Surgical operation.
2	Warts	" removal.
2	Cryptorchid	" operation.
3	Conjunctivitis	Medicinal treatment.
1	Retained Afterbirth	Manual removal.
3	Constipation Colic	Medicinal treatment.
2	Retention of Meconium	" "
4	Sore Neck	" applications.
6	Indigestion	" treatment.
1	Navel Ill	" "
2	Navel Infection	Antiseptic "
1	Impaction of Rectum	Medicinal "
1	Wire Cut	Antiseptic "
1	Laminitis	Medicinal "
4	Poll Evil	Surgical operation.
2	Sprain	Medicinal treatment.
1	Injury to Suspensory Ligament	Actual cautery.
1	Congenital Bilateral Patellar Luxation	
1	Nephritis	Medicinal treatment.
1	Umbilical Hernia	Post-mortem examination.
1	Navel Ill	" "
1	Congenital Bilateral Patellar Luxation	" "
1	Strangulated Inguinal Hernia	" "
	Demonstrations of Restraint	Work done by students.
	Examination for Soundness	" "
	Passing Stomach Tube	" "
	Use of Local Anaesthetic	" "
	Point and Line Firing	" "
	Neurectomies	" "
	Radical Operation for Poll Evil	" "
	Inguinal Exploration	" "
	Caudal Myotomy	" "
	Tenotomies	" "
	Quittor Operation	" "

CATTLE CLINICS

Number of Animals	Nature of case	Remarks
50	Sterility	Manual treatment.
4	"	Investigational visit.
3	Pneumonia	Medicinal treatment.
3	Warts	Surgical "
1	Spinal Injury	Medicinal "
1	Abscess (Peroneal)	Surgical "
1	Traumatic Reticulitis	Medicinal "
3	Chronic Indigestion	" "
3	Stricture of Teat Orifice	Surgical "
3	Actinomycosis	" and medicinal treatment.
2	Enzootic Pneumonia outbreaks	Investigational visit.
2 herds	Abortion	" "
1	Enteritis (Croupous)	Medicinal treatment.
1	Tumour of Penis	Surgical removal.
4	Examination for Pregnancy	
1	Ergotism	Demonstration.
22	Tuberculin Testing	2 reactors; 20 negative.
2	Digestive Organs in Situ	Demonstration.
1	Pulmonary Congestion	Medicinal treatment.
18	White Scours	" "
6	Retained Placenta	Manual treatment.
5	Supernumerary teats	Surgical removal.
3 herds	Deficiency Disease	Investigational visit.
2	Metritis	Medicinal and local treatment.
4	Tympanites	" Treatment.
1	Abscess (Costal)	Surgical "
1	Rumenotomy	" operation.
2	Hock Lameness	Medicinal treatment.
2	Hygroma	Surgical "
2	Corneal Opacity	Medicinal "
1	Tarsitis	" "
2	Keratitis	" "
1	Fetlock Lameness	" "
1	Carpitis	" "
2	Teat Obstructions	Surgical "
2	Dystokia	Manual "
1	Mandrake Poisoning	Medicinal "
1	Laryngitis and Rhinitis	" "
1	Ovariectomy	Surgical Operation.
115	Vaccination against Blackleg	
4	Foul in the Foot	Surgical and medicinal treatment.
1	Hemorrhagic Diarrhoea	Medicinal treatment.
2	Parturient Paresis	Udder Inflation.
1	Udder Wounds	Antiseptic treatment.
1	Imperforate Anus (Newborn)	Surgical "
1	Acute Indigestion	Medicinal "
1	Ergotism	Post-mortem examination.
1	White Scour	" "
2	Enzootic Pneumonia	" "
1	Pleuro-pneumonia	" "
1	Sterility	" "
1	Broken Lumbar Vertebrae	" "
	Demonstration of Restraint	Work done by students.
	" of Sterility Manipulation	" "
	" of Tuberculin Injecting	" "
	" of Bleeding for Agglutination	" "
	" of Gravid Uteri	" "

Swine Clinics

Number of Animals	Nature of Case	Remarks
7	Necrotic Stomatitis	Medicinal and surgical treatment.
11	Scrotal Hernia	Surgical treatment.
2	Ventral Hernia	" "
2	Ascariasis	Medicinal "
29	Scours	" "
1	Rheumatism	" "
1	Serous Effusion	Surgical "
1	Femoral Cyst	" "
1	Endometritis	Medicinal "
3	Rhinitis	" "
2	Hermaphrodism	
9	Deficiency Disease	Medicinal and dietetic treatment.
2	Cryptorchid	Surgical operation.
34 litters	Preventive Inoculation against Enteritis	
30	Castration	Surgical operation.
1	Fever	Medicinal treatment.
10	Pneumonia	" "
2	Agalactia	" "
1	Cystic Vas Deferens	Surgical "
1	Laryngitis	Medicinal "
8	Enteritis	Post-mortem examination.
6	Pericarditis	" "
5	Pleuro Pneumonia	" "
1	Enteritis and Tuberculosis	" "
2	Lung Worms	" "

Sheep Clinics

4	Tick and Louse Infestation	Dipping.
17	Infectious Keratitis	Medicinal treatment.
2	Pneumonia	" "
1	Abscess on Mandible	Surgical "
1	Goitre	Medicinal "
3	Dystokia	Manual handling.
1	Imperforate Anus (Newborn)	Surgical operation.
2	Rachitis	Medicinal and dietetic treatment.
20	Tapeworm Infestation	" treatment.
1	Dental Disease	
1	Umbilical Hernia and Abscess	Surgical treatment.
1	Peritonitis	Medicinal "
115	Parasitism	" "
1	Peritonitis	Post-mortem examination.
1	Pneumonia	" "
5	Parasitism	" "
2	Lung Worm	" "
2	Pneumonia and Parasitism	" "
2	Tapeworm Infestation	" "

Small Animal Clinics—Dogs.

3	Dystokia	
4	Gastro-intestinal Catarrh	Medicinal treatment.
1	Lockjaw due to Injury	
3	Constipation	Medicinal treatment.
2	Inappetence	" "
1	Injury to Spine	

SMALL ANIMAL CLINICS—DOGS—*Continued*

Number of Animals	Nature of Case	Remarks
5	Caudal Amputation	Surgical operation.
48	Ovariectomy	" "
3	Abscess	" "
1	Injury to Cervical Vertebrae	
2	Conjunctivitis	Medicinal treatment.
2	Ear Infection	Antiseptic "
2	Umbilical Hernia	Surgical "
6	Wound Treatment	Antiseptic "
4	Lameness	Medicinal "
2	Foreign Body in the Eye	Surgical removal.
3	Follicular Dermatitis (Mange)	Medicinal applications.
1	Infectious Venereal Granulomata	Surgical treatment.
4	Tapeworm Infestation	Medicinal "
1	Proctitis	" "
6	Eczema	" "
2	Overgrown Toenails	Surgical "
2	Gastritis	Medicinal "
3	Castrations	Surgical "
5	Convulsions	Medicinal "
2	Conjunctival Tumour	Surgical "
3	Distemper	Medicinal "
2	Inguinal Hernia	Surgical "
2	Sarcoptic Mange	Medicinal applications.
1	Indigestion	" treatment.
2	Fracture of Femur	
1	Fracture of Tail	Amputation.
1	" " Foot	Surgical treatment.
3	Corneal Opacity	Medicinal "
2	Chorea	" "
1	Mammary Tumour	Surgical operation.
2	Cataracts	
1	Dislocation of the Atlas	Post-mortem examination.
	Scottish Terrier Breed Demonstration.	
	Wire-haired Terrier Breed Demonstration.	
	Sealyham Terrier Breed Demonstration.	

CATS

1	Dental Irregularities	Extraction.
6	Ovariectomy	Surgical operation.
1	Foreign Body in the Throat	" removal.
3	Ear Mites (Otodectic Mange)	Medicinal application.
1	Pharyngitis	" treatment.
1	Tapeworm Infestation	" "
1	Ascariasis	" "
1	Tumour (Lower Lip)	Surgical removal.
1	Entropion	" treatment.
5	Castration	" operation.
1	Hair Balls	Medicinal evacuant.
1	Injury of the Foot	Surgical treatment.
3	Sarcoptic Mange	Medicinal applications.
1	Enteritis	" treatment.
	Tapeworm Infestation	Post-mortem examination.
	Necrotic Enteritis	" "
	Enteritis and Ascaridae	" "

CATTLE DISEASES

R. A. McIntosh, M.D.V.

Mineral Deficiency Diseases

Diseases occurring in live stock as a result of a lack of certain mineral elements in the rations are not uncommon. As a result of these conditions much stress has been placed upon the provision of properly balanced rations for farm animals, and also supplementing the ration by the addition of a mineral mixture. Many of the so-called mineral mixtures have incorporated in them elements for which there is no need because there are only a few mineral elements ever likely to be lacking in farm rations. These are sodium, chlorine, iodine, phosphorus, calcium and in rare instances, possibly iron. There is no scientific evidence to indicate that any other elements need ever be supplied on the farm in the form of mineral supplements except perhaps under pathological conditions. As no intelligent farmer who has live stock fails to supply sodium and chlorine by means of the use of common salt, the possible deficiencies are narrowed down still further to the elements iodine, phosphorus and calcium.

In regard to iodine it has been definitely determined that a deficiency in this element in the soil, water and crops is a matter of geographical location. The northwest and those provinces and states bordering on the Great Lakes region are, in general, iodine deficient regions. Iodine deficiency seldom, manifests itself in any appreciable manner in the adult. Its recognition is usually observed in the newborn by the production of congenital goitre. It occurs in colts, calves, pigs, lambs and pups and is seen in certain localities more frequently than others, in some seasons more than others and occasionally in newborn animals on farms where there was no previous history of it.

The term goitre is applied to an enlargement of the thyroid body. The thyroid is an endocrine gland which secretes certain substances that are essential to the normal development of the animal body. It consists of two lobes, one lying on either side of the trachea, with a connecting isthmus between. In animals they are located on the lower side of the neck close to the region of the throat. If for any reason the secretion of the thyroid is lacking either in the developing fetus or in the animal after it is born certain manifestions present themselves. These are of a character that indicates an interference with, metabolism. Young pigs are born without hair, their skin is dry on the surface but feels doughy and edematous. Very often they are stillborn or, if not, die soon after birth. An enlargement in the region of the neck in these cases is usually seen indicating the degenerate gland. With lambs much the same symptoms are seen. What wool they have is in the form of coarse, dry hair. If alive they are usually very weak. In foals and calves the mortality is perhaps not so high but they too are weakly, do not thrive well and are more susceptible to other forms of disease. Invariably in all of these animals the gland can be palpated and found to be greatly enlarged giving rise to the common term "Big Neck."

The influence the secretion of the thyroid has over the development of the body depends chiefly upon its active principle known as thyroxin. Thyroxin contains 65 per cent. iodine. The concentration of iodine in fresh thyroid varies from .01 to .1 per cent. Iodine can be found only in very minute traces in any other tissue in the body (i.e.) in about one part in a million in the blood. The thyroid therefore contains most of the iodine in the body and stores up a

high concentration of it. The iodine content of the thyroid is dependent upon the quantity taken in with the food and when iodides are administered the gland very quickly increases its iodine content.

The normal development and the maintenance of normal functions of the body are greatly dependent upon the internal secretion of the thyroid and this secretion can only be formed when food contains a sufficient amount of iodine. In localities where congenital goitre is prevalent it has been demonstrated that it can be prevented by supplying iodine in the food. Large amounts are not required, the constancy of the supply being more important. For this purpose providing iodized salt for farm animals is sufficient. Another method consists of mixing four ounces of potassium iodide with every 100 pounds of salt used. The feeding of iodized salt is more especially needed for breeding females who during the pregnant state are required to supply an extraordinary amount of those elements necessary for the development of a fetus within them.

Conditions leading to a phosphorus deficiency are somewhat more complicated. There may be an actual shortage of phosphorus in the ration, or there may be a failure to use or assimilate all of the phosphorus supplied, or again the phosphorus present may not be in an available form. It is somewhat difficult to fix a limit for the phosphorus content of foods below which the food can be said to be deficient. Nevertheless there seems to be good evidence that if the dry matter of food contains less than .2 per cent. of this element it may be classed as a phosphorus deficient food, and if more than .5 per cent. it may perhaps be classed as phosphorus rich. On this basis the common live stock foods may be listed as follows:

Phosphorus poor	*Phosphorus moderate*	*Phosphorus rich*
Timothy hay	Cereal grains	Wheat bran
Millet hay	Alfalfa hay	Legume seeds
Cereal straws	Sweet clover hay	Linseed meal
Beet pulp	Vetch hay	Cottonseed meal
Grain hulls	Corn silage	Milk, Tankage

While these facts are useful in determining whether a ration is deficient in phosphorus or not, they cannot be used as a sole guide. Practically all grasses are low in phosphorus but when animals are on fresh pasturage they readily store phosphorus, apparently because of something in the grass, and as well because of some affect of sunlight while they are out in the open. Furthermore the amount of calcium in the ration is closely associated with the proper use of phosphorus. A ration deficient in calcium may result in phosphorus starvation, even when sufficient amounts of it are present in the food. These two elements are very closely associated in their relation to physiological and structural functions in the body. Deficiency diseases occurring as a result of a lack of either one of them are somewhat similar. On occasions when it is felt that phosphorus is lacking the only practical way to meet such a situation is to be sure that the rations contain enough phosphorus and that all the known agencies which aid in its assimilation are also supplied.

Diseases occurring as a result of calcium deficiency are brought about as a result of causes similar to those responsible for phosphorus deficiency. However, calcium poor foods are more common amongst farm rations than are phosphorus deficient foods and the danger of diseases resulting from a lack of this element is in general much greater. There is no definitely fixed calcium content of foods below which it can be stated with certainty that calcium deficiency will result. However, when it is known that the body requirements of calcium

are one and one-half times greater than phosphorus we may take that as a standard from which to classify live stock foods.

Calcium (poor)	*Calcium (border line)*	*Calcium (moderate)*	*Calcium (rich)*
Cereal grains	Blue grass	Beet pulp	Alfalfa
Cereal grain by-products	Millet	Corn silage	Red clover
Roots	Linseed meal	Corn fodder	Tankage
Timothy	Cottonseed meal		Milk products
Prairie hay and straw.			

The free assimilation of calcium is dependent upon other factors much the same as phosphorus. Animals store calcium much more readily when on pasturage out in the sunshine and the open air. Again a sufficient amount of phosphorus must be present in the body for its ready assimilation. Calcium deficiency diseases are most frequently manifested in animals at times when they require a greater amount of this element, such as when they are young and growing, in cows when they are pregnant or milking heavily.

Calcium and its salts are highly important elements in the completion of many body functions. They are essential to the contractility of muscles, the activity of nerves, the coagulability of blood, and in activating the enzymes, invertin and trypsynogen. Probably the most important feature of these salts is the part they play in the formation of bone. Including its marrow, bone is composed of organic material sixty per cent. and inorganic material forty per cent. The preponderance of calcium salts in the inorganic material is revealed in the following table:

	Per cent.
Calcium phosphate	85
Magnesium phosphate	1.5
Calcium fluoride	.3
Calcium iodide	.2
Calcium carbonate	10
Alkali salts	2

Teeth are composed of several parts, namely, cement, dentine and enamel. Cement is identical with bone in its structure and composition. Dentine, which forms the bulk of the tooth, is also identical with bone in its composition, but differs somewhat in its structure. The enamel, however, is derived from, epithelial tissues and is the hardest substance in the body, containing but a small percentage of water and ninety-one per cent. calcium phosphate. Very little is known as to the manner in which these salts are deposited in the organic basis of the bone. The growth of bones is partly dependent upon the internal secretion of the thyroid and also the hypophysis. Their growth is further influenced by the sex glands of both the male and the female. Bones, like other tissues of the body, are living and the exchange of waste products and food products is being carried out in them just as in other parts of the body. The growth, development and maintenance of normal bone requires the provision of an adequate supply of calcium. The extent to which this is true can be well demonstrated in an analysis of the bones from animals which have been fed on calcium poor and calcium rich diets. Further indications of this are seen in the bones of animals affected with rachitis and osteomalacia.

Examples of calcium deficiency in young, growing animals are probably more commonly seen in pigs. The manifestations of such conditions consist of marked lameness of a progressive character due to disease processes in the bones and their articulations with resultant deformities. The lameness is often commonly spoken of as rheumatism and the symptoms are of a rheumatic

character. Young pigs so affected often get so bad that they will not leave their bed. If forced to move they will cry with pain. Their gait is stiff and jerky and if hurried they may fall on their faces. Enlargements may be seen in the region of the joints and deformities in the contour of the limb are also frequently noticed. The animal becomes unthrifty and stunted in its growth. A depravity of appetite is quite often noticed in animals affected.

Osteomalacia due to mineral deficiency is more commonly seen in cows, particularly those which are pregnant or milking very heavily, and as an example of such the following report of an investigational visit in the vicinity of Napanee, Ont., is given. On this occasion the herds of three different farmers were examined. Their farms were adjacent to each other and the soil consisted of a light loam with a gravelly subsoil, except in a few low places. At the first place visited on enquiring into the history of the disease it was learned that this farmer's cattle had been affected for four or five years. Professional assistance had been acquired at different times and various suggestions and treatments followed out without any appreciable results. The herd consists of a number of grade Holsteins and Shorthorns. Only one cow manifested symptoms of lameness and she was well advanced in her pregnancy period. The owner stated that this was the time that his cows usually commenced to show marked signs of the disease. From that time on, as a rule, they gradually grew worse until calving time, after which they became very sick, sometimes getting so bad as to be unable to get on their feet. Mention was also made that the calves of cows so affected were often stillborn, or else very weak and sickly. Swelling of the joints was noticed in some cases. On enquiring as to whether these animals ever showed any tendency to eat foreign material or not, reply was made that it was a very common symptom and to demonstrate it he pointed to a pile of broken and rotten rails in a corral which these animals had access to and pieces of which were strewn all over the yard by cows picking them up and chewing at them. Practically all of the cows at this time manifested the depravity of appetite. At the second place visited much the same type of cattle were kept and here again the symptoms of depraved appetite, enlarged joints, lameness and loss of flesh were all seen. In one heifer deformity of the hoofs was noticed. At the third place a larger number of cattle were kept and these too were manifesting depravity of appetite. One young cow, well advanced in her pregnancy period, was lame, very reluctant about moving, thin and unthrifty. The owner of these cattle stated that he believed the disease had existed in the district for some twelve or fifteen years, at times being more severe, and at other times apparently disappearing. As a rule, affected animals maintain a normal temperature unless some secondary complication causes a rise in it. The appetite usually remains good in the early stages of the disease, but when lameness is evident it becomes more capricious. Some of these animals will eventually go down and be unable to rise. When they reach this stage they seldom recover. The disease is most commonly encountered in districts where the soil is light and sandy.

Stockmen endeavouring to raise cattle in such districts can prevent the occurrence of the disease in a number of ways. By using a suitable mineral fertilizer on their soil. By providing mineral supplements in the food rations such as bonemeal, ground limestone, wood ashes and other calcium containing salts. Hay derived from leguminous plants is usually fairly rich in calcium. Other means, such as allowing the animals out in the open air and the sunshine are of value. Cod liver oil, fed in the grain ration, is useful by virtue of its vitamin content which assists in the assimilation of minerals.

Rheumatic and rachitic conditions in swine are most commonly seen during the colder seasons of the year. The winter rations should be supplemented by the addition of ground alfalfa hay, particularly the leafy parts, ground limestone, tankage, linseed meal and cod liver oil. The pens should be kept dry, warm and well lighted. Exercise whenever the weather is suitable should also be permitted.

Sterility

During the past year twenty-five cases of this character were handled in the college clinic.

Subsequent reports received from the owners of these animals indicate that a considerable degree of success has resulted. Some of these cows have already given birth to calves and others of them are pregnant. The following are examples of cases handled.

Clinic Case No. 306

This was a six-year-old Shorthorn cow of fancy breeding. She had been disposed of at a dispersal sale, guaranteed a breeder, but subsequently it was learned that she was not in calf and would not conceive, so she was returned to the original owner. She was brought to the college for examination and treatment.

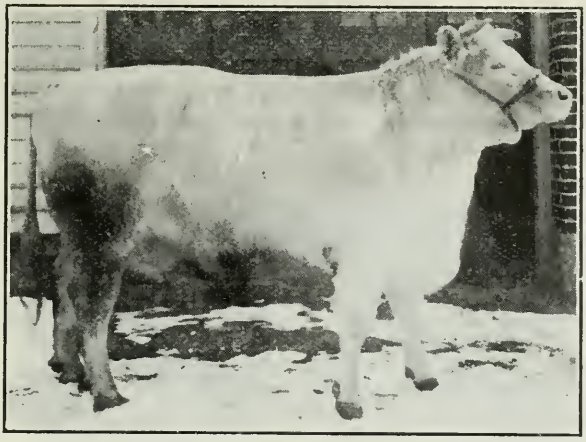
On enquiring into the history of the case it was learned that as a calf and a heifer she had been fitted for exhibition purposes. Following her career in the show ring considerable difficulty had been experienced in getting her in calf, but eventually, after she was three years old, she conceived and gave birth to a calf. Following this, although regularly bred and to different sires, she failed to conceive and remained barren for two years, at which time she was submitted to the college clinic for treatment. It was learned that estrum was irregular at times, though normal in character.

Clinical examination was conducted on March 29th, 1927. Her general condition was good but she was rather too fat. Regarding the genital organs, the vulva was normal, but the vaginal walls were hard and constricted. The cervix was apparently normal but the uterus felt hard and unyielding although about normal in size. The right ovary did not hang as free as it normally should, and it contained a corpus luteum. The left ovary was very small.

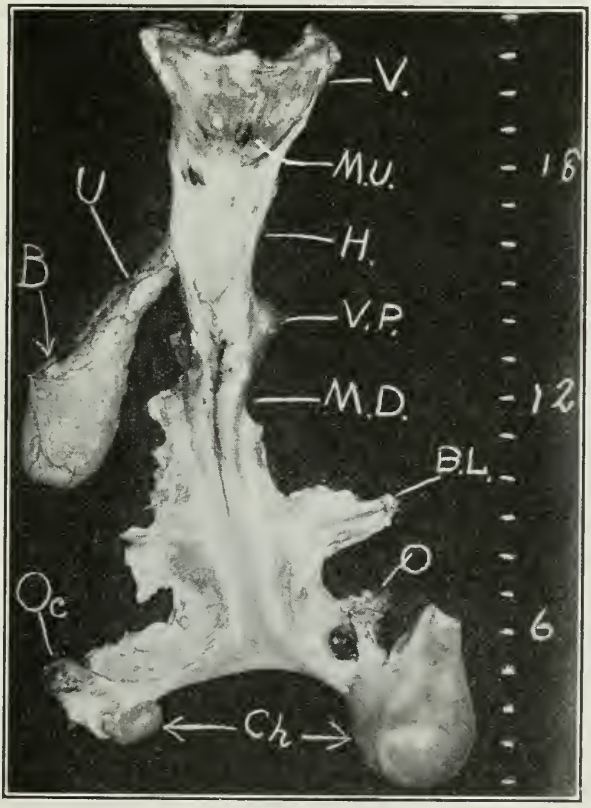
In this case it was felt that sterility was due to some pre-existing inflammation in the genital tube which had left the uterus and the walls of the vagina somewhat indurated and lacking in tone. Treatment consisted of uterine massage, ovarian manipulation and vaginal douches of a warm sodium bicarbonate solution. These and other measures as thought required were applied about every four or five days for five weeks. Estrum occurred twice and on the second occasion the vagina was douched and she was bred. After a few days she was taken home and the owner reports that she never came in season again and is now in the eighth month of her gestation period manifesting the usual signs of pregnancy.

Clinic Case No. 291

This again was a pure-bred Shorthorn cow, pure white in colour and of outstanding merit in conformation and breed characteristics. She had successfully competed in many of the leading exhibitions. She was born in September, 1923, and had always been kept highly fitted for show purposes.



White Shorthorn Heifer of Clinic Case No. 291.



Genital organs of Case No. 291, showing arrest in their development.

V. = vulva, M.U. = meatus urinarus, U. = urethra, B. = bladder, H. = hymen, M.D. = Mueller's ducts, B.L. = broad ligament, O. = right ovary, Oc. = left ovary, with corpus luteum, Ch. = cystic extremities of uterine horns.

She was brought to the college for examination on March 24th, 1927. The history of her case was as follows: Two years previous she had come in season a few times and was bred. After the last service she never appeared in estrum again. The owner believed her to be in calf until after the time when her pregnancy period should have been completed. It was then realized that she could not be pregnant and an examination was requested. The vulva was small but apparently normal. The vagina was malformed and without a cervix. By rectal palpation no uterus could be found, but in its place two tube-like structures lying side by side along the floor of the pelvis were recognized. These terminated in the expanse of the broad ligament at the extremities of which were two cyst-like bodies containing fluid. The right ovary contained a corpus luteum and the left a small cyst. Neither of them were normal in their attachment or position, being drawn too far forward over the pelvic brim.

Diagnosis in this case was sterility due to an arrest in the development of the genital organs. This condition is occasionally seen in white heifers of the Shorthorn breed. Such arrests in development are also seen in females which are the progeny of closely related parents, as in inbreeding. It is not a form of hermaphrodism, but solely a failure of the genital tube to complete its development. In this instance the ovaries and the vulva were apparently normal, but the vagina, cervix, uterus and fallopian tubes were all abnormal. These latter structures are derived in the embryo from the muellerian ducts, two parallel cords which normally become tubulated. They are closely related to each other and at their caudal extremities fuse, their median walls disappearing and a common tube resulting to form the vagina and cervix. In the uterine portion of the tubes the degree of fusion varies greatly in different species of animals. In mares it is quite extensive since they have a relatively large uterine body. In ruminants the so-called body of the uterus is merely a common opening for the uterine cornua. In multiparous animals this feature is even more marked.

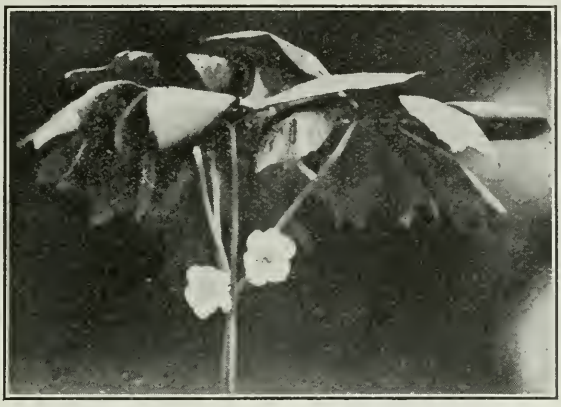
As this was a hopeless case slaughter was recommended and the genital organs were obtained for further demonstration. In the illustration the outline of the persistent muellerian organs can be plainly seen and their failure to fuse was almost complete for there was no vagina or cervix or uterine body. Only at the anterior extremity was there any semblance at an attempt to form uterine cornua and these were in the form of cysts. The causes for this condition are not definitely known, and there is a greater tendency for such defects to manifest themselves in the female rather than the male. Inbreeding has some influence in this respect and possibly some hereditary effects are also transmitted.

May Apple Poisoning in a Cow

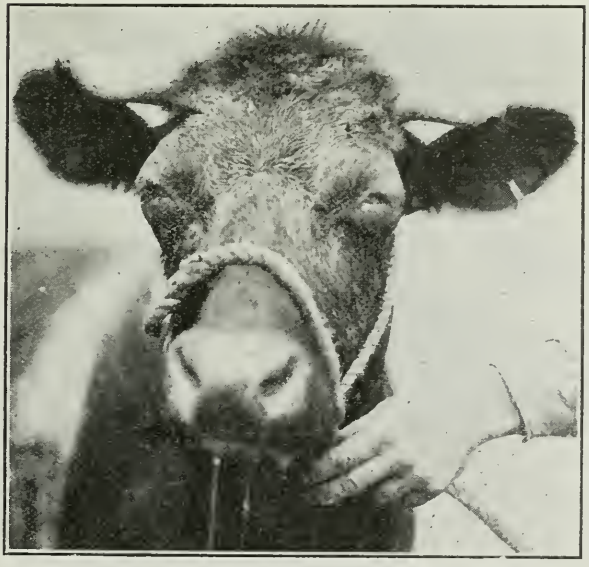
Other names applied to this plant are mandrake, umbrella plant, vegetable calomel, wild lemon.

May Apple is a perennial of very striking appearance. A single stem rises from the underground root to the height of a foot or more when it forks into two large umbrella-like leaves sheltering a single white flower in their axil. The leaves are dark green, sometimes a foot across, deeply lobed and notched, with the stalk arising from a point within the margin. The wax-like flower resembles somewhat a single white rose. The fruit is about two inches long, green at first, gradually turning yellow and of a lemon shape. The plant usually flowers in May. The May Apple is a native of Canada and is found in the woods or along the borders of woods from Quebec to southern Ontario. It is commonly seen in wooded pasture lands.

Its poisonous properties are found in the roots, stem and leaves. The ripe fruit is less so. Leaves when eaten by cows produce injurious milk. The root stock contains podophyllin, a substance used in medicine. Employees of pharmaceutical houses are often affected with a skin trouble when handling this drug. The symptoms produced are inflammation of the eyes, soreness and pustulation



Mandrake or Mayapple, showing stem, flower and leaf.



Cow affecteo with mandrake poisoning. Note swelling of the eyelids and muzzle, and discharges from the nose and mouth.

of the nose, salivation and white-coated tongue, nausea followed by vomiting, spasms of the bowels, profuse diarrhoea, weak pulse, prostration, drowsiness and cold extremities.

Cattle as a rule do not eat this plant, but because of the similarity of the symptoms in the following case, and because there was evidence of the plant

having been eaten, and also because no other poisonous plant could be found in the pasture, it was believed the condition was produced by the ingestion of Map Apple.

Clinic Case No. 399

The disease occurred in a pure-bred Shorthorn cow. This cow was one of a herd which had been turned out to pasture. They were brought up to the buildings morning and evening and fed a small grain ration. One evening when coming from the field this cow was noticed sick. She was drooling saliva, moaning and at times appeared somewhat frenzied. When put in she would not eat. The following morning when examined she appeared to be excited and resented manipulation. Her muzzle, the intermandibular space and eyes were swollen. Copious amounts of saliva and mucous poured from the mouth. Lachrymation with congestion and protusion of the membrana nictitans was also noticed. The pupils of the eyes were quite dilated. All visible mucous membranes were congested. She had no appetite for food, was repeatedly moaning as in pain. Diarrhoea was quite marked. Her temperature was 102 degrees Fahrenheit, pulse 70, and respirations about 40. Her coat was staring and the extremities cold.

Treatment consisted of the administration (per stomach tube) of one pound of Epsom salts, one ounce of chloral hydrate and two drachms of potassium permanganate, dissolved in half a pail of warm water. She was placed in a comfortable stall, darkened because of photophobia. The following morning she was much improved and was ruminating. The swellings about the head were reduced and the excitability had disappeared. The third day she was almost entirely recovered except that she looked somewhat gaunt.

Remarks.—A diagnosis of mandrake poisoning was made only after all other possible causes for the condition were eliminated. The similarity of the symptoms of human poisoning and this case was so marked that this finding was felt justifiable.

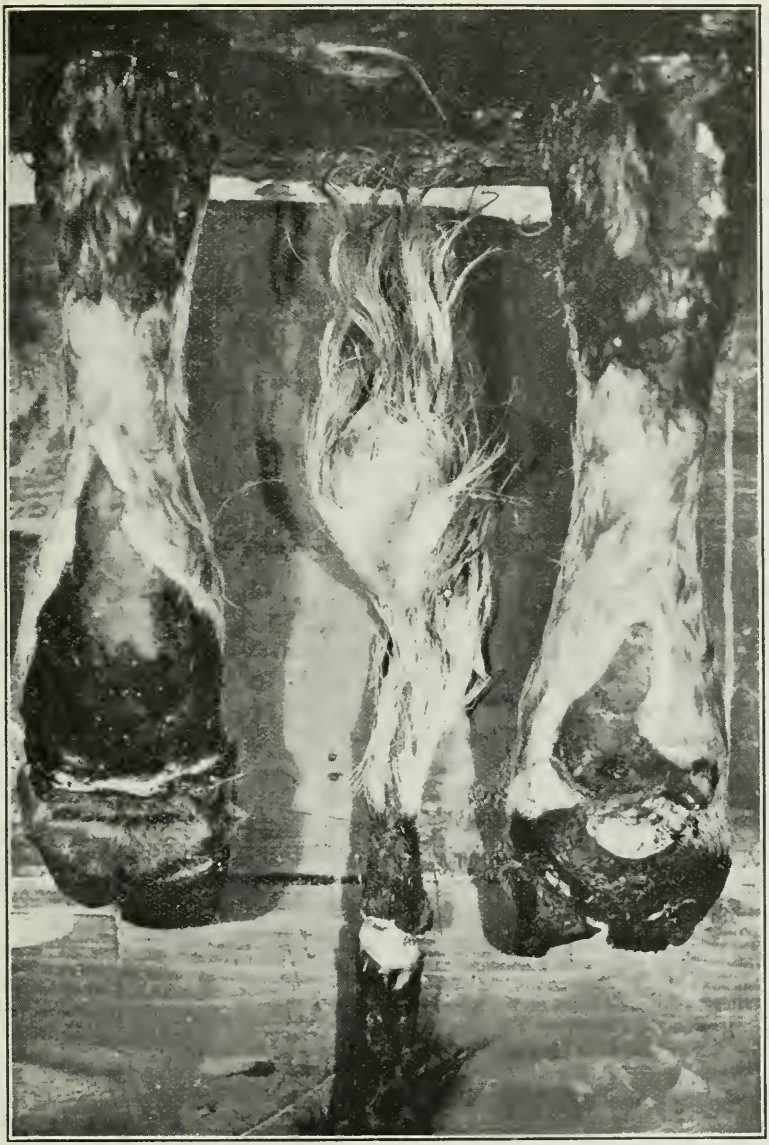
Ergotism

The term ergotism signifies poisoning through the consumption of grain or plants affected by ergot. Ergotism is known to occur in two forms, namely, nervous and gangrenous. Of these the latter is more common. Ergot itself is a product of a plant disease which affects the grain and seeds of plants which are susceptible. Rye is commonly affected and pasture grasses, such as blue grass, red top, brome grass, and quack grass. Animals which eat ergotized grasses or grain are occasionally poisoned with it, and formerly people who ate flour made from rye were also affected. In ancient times it was considered a form of a plague.

The ergot used in medicine is derived from rye, and it is through the study and analysis of it that knowledge of its poisonous effects have been made known. Ergot contains several active principles, some of them present in minute quantities but having extraordinary activity, and there are at least four which are important. These are ergotoxine and ergotinine, two alkaloids which are closely related, and two substances tyramin and hystamin. It is thought that all pharmaceutical preparations which have a decided therapeutic activity contain these substances.

In its toxicology the gangrenous form of poisoning is the most common, and this manifests itself in the extremities of the body and those parts which are poorly supplied with blood, such as the ears, the tail and the feet. Gangrene

in the extremities is thought to be brought about by the effect of the ergot on the circulation. It stimulates the sympathetic nerve endings in the vessel walls, thereby causing a contraction of them and reducing the blood supply to such an extent as to cause the death of the tissues. The effect of ergot on the vessels is



The hind feet and tail of ergotism case, illustrating the lines below which these members have become gangrenous.

similar to that of adrenalin, but of a much greater duration. It produces a form of dry gangrene or mummifaction in the parts affected. At the feet, however, the sloughing may become moist due to the invasion of infective and saprophytic organisms at the line of demarcation between the healthy and dead tissues.

Ergotism is known to occur in all domestic animals, particularly herbivora and also fowls. One of the methods of testing the drug for potency consists of producing a purplish hue in a cock's comb by the injection of ergot or its active principle. Since the source of this form of poisoning is now known, outbreaks of it in animals are not very common. However, occasional cases are seen, as in the following instance.

Clinic Case No. 138

The subject was a Hereford cow about four years old.

History.—During the summer months this animal with other members of the herd grazed on pasturage consisting largely of waste land on which red top and other wild grasses grow. Towards fall they were also allowed on a field of rape.

In the month of November the owner noticed her going lame, and she was taken in and stabled. The diseased condition in the skin around the hoofhead was noticed and it was felt that the animal was affected with foul in the foot. Treatment in the form of poultices and antiseptics was applied without any good results. She steadily grew worse until finally she was unable to bear weight on her hind legs and remained in the recumbent position all the time. During this time, however, her appetite remained good and she kept in fair condition. She was brought to the college for the purpose of determining the nature of the disease.

When examined it was found that both hind feet were affected. Well marked rings encircled both legs about the région of the fetlocks, indicating the separation of the dead tissue from the living. The hoofs had sloughed from three of the toes, the coffin joints were open, and one of the pedal bones was only retained in position by a shred of a ligament. An offensive odour was noticed, due to presence of saprophytic organisms in the decaying tissues. Both ears were affected, the tips of them having sloughed off, leaving a square cut border across them at about their centre. The tail was also affected, the distal half of it being dry, hard, devoid of feeling and life, and completely mummified. Her temperature was 102.2 degrees Fahrenheit, respirations 63, and the pulse 100. The respiratory and cardiac symptoms were probably aggravated by the pain and handling when brought to the hospital. As treatment could not be of any value, none was attempted. The animal was therefore humanely destroyed and used for demonstration purposes.

Ergot is credited with having a powerful action on the smooth muscle of the uterus and being capable of producing abortion. In this instance, however, that action seemed to be lacking, for the cow was pregnant and continued to carry her calf during the two months she was affected with the poisoning.

The owner stated that no other members of the herd were affected at this time, nor had he ever known of any animals having been affected at previous times. A visit to the farm during the fall season of 1927 to examine the grasses in the pasture revealed the presence of ergot in a little of the red top, and also a considerable amount of it in quack grass growing along the fences and by the roadside.

Once the disease manifests itself little can be done to cure it, but certain measures of prevention should be adopted. In this respect care should be taken that no ergotized grain is sown. Grasses bearing ergot should be cut and burnt. During the following season a search should be made for heads showing the

glistening honeydew, one drop of which contains enough conidia to infect a whole acre of rye. Ergotized hay should not be used and places in which it had been stored should be thoroughly swept and cleaned out.

Actinomycosis

While this disease most frequently manifests itself in the region of the jaw, nevertheless, occasionally lesions are found in other parts which may seriously interfere with the health of the affected animal. This report and illustration deals with such a case.

The animal affected was a pure-bred Shorthorn bull of exceptional merit. Early in the summer of 1926 he developed a cough and manifested some difficulty in swallowing. Veterinary service was employed and a diagnosis of laryngitis was made and measures taken to relieve the condition. Some benefit was derived from this treatment, but later a recurrence of the symptoms was noted. On this occasion a liniment or blister was applied giving slight temporary relief. Again, however, the symptoms developed and were more marked. Coughing, breathing accompanied by loud sounds, difficulty in swallowing, and particles of food were seen in the nasal discharges. The animal was gradually losing flesh. A little later veterinary assistance was again acquired, and a very thorough examination made.

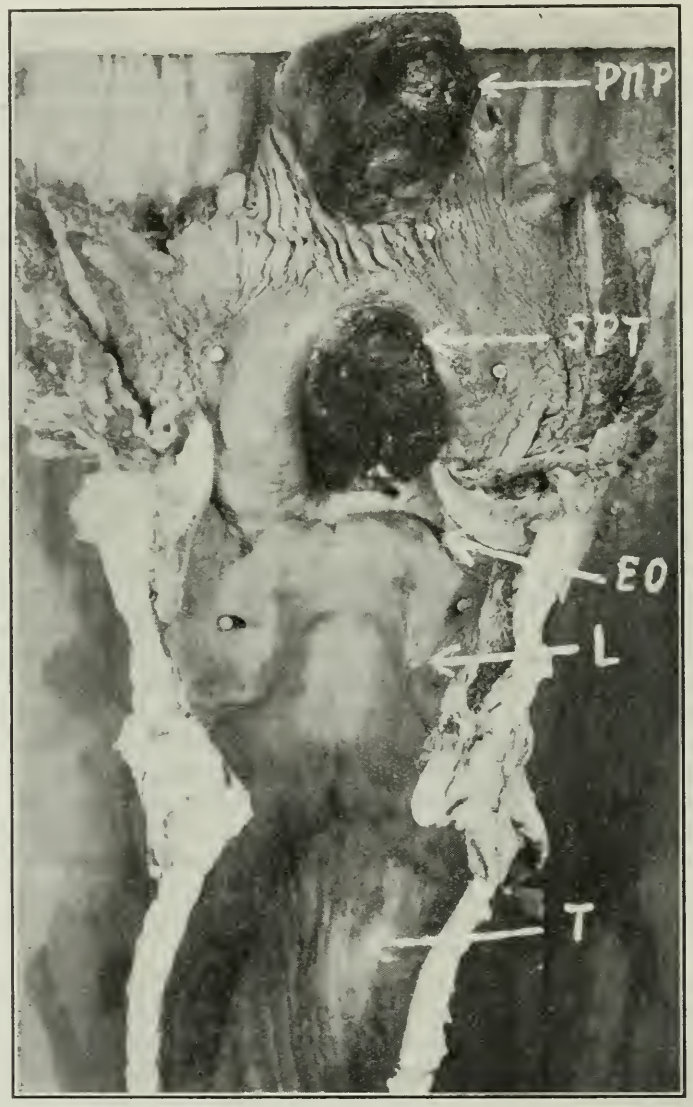
At this time loss of flesh was quite noticeable. He manifested pain by restlessness, pawing with the fore feet and shaking the head. Breathing was interfered with, and quite often the patient would open his mouth and breathe through it. Attempts at swallowing were followed by coughing, at which time food would be expelled from the throat and mouth. Nasal discharges containing particles of food and also at times bloody material was seen. The temperature was 102 degrees Fahrenheit. External manipulation in the region of the throat revealed sensitiveness and caused coughing. Superior to the esophagus and larynx, a hard inflammatory lump or tumour could be felt, the handling of which the animal resented. It was then decided to make an examination of the pharynx internally, and accordingly after applying restraint the hand was inserted into the mouth and down into the pharynx. With the finger tips turned upward a tumorous growth could be palpated in the superior pharyngeal region and it was also determined that the posterior nasal passage was filled with another growth. When the hand was withdrawn the finger tips were blood-stained and lumps of pus were also in evidence.

A diagnosis of pharyngeal actinomycotic tumours was made, and an unfavourable prognosis given. The owner, however, decided to attempt treatment with potassium iodide. A sufficient amount of the drug was given to produce iodism, but unfortunately the animal developed a severe pneumonia, probably through the inhalation of foreign material, and died a few days afterwards.

The specimen illustrated was obtained from the carcass and the lesions can be plainly observed. The one situated in the superior pharyngeal region just above the entrance of the esophagus was discharging purulent material from a tract in its centre. The other one is in the form of a polypus and was suspended from the roof of the posterior nasal passage. It is almost completely occluded the air passage. Smears of the pus revealed the presence of the ray fungus and stained sections of the tumour also contained numerous specimens of it.

Remarks.—In the clinical diagnosis of this case the significant features of the symptoms were: the chronic character of the disease with the increasing

severity of the symptoms. Coughing when attempting to swallow or to ruminate. Breathing through the mouth at times and the discharge of food and blood-stained material from the nostrils.



Pharyngeal and nasal actinomycotic tumors.
PNP = posterior nasal polypus. SPT = superior pharyngeal tumor, EO = esophageal opening, L = larynx, T = trachea.

DISEASES OF PIGS

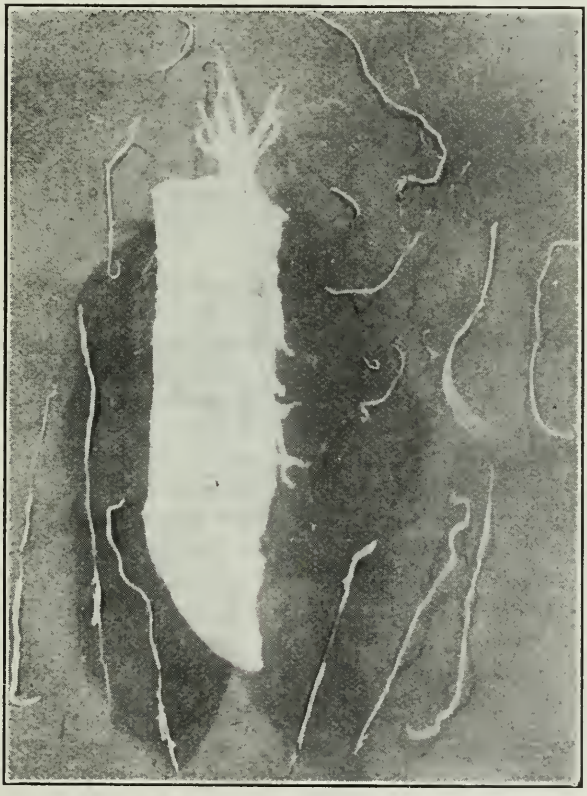
R. A. McIntosh, M.D.V.

Lungworms in Pigs

The parasite responsible for parasitic pneumonia in pigs is becoming more prevalent. Considerable loss is experienced by those who are engaged in swine production when their pigs become infested. Some of the animals may die as a result of the disease, others of them remain unthrifty and cannot be disposed of to advantage. The following report is an example of such a case:

Clinic Case No. 326

The subject of this clinic was a pure-bred Yorkshire boar which has been used in a community for breeding purposes. It was noticed that he did not thrive well, that he was affected with a chronic cough and always breathed too



Lung worms and a small piece of lung tissue around a bronchiole from the upper extremity of which a large number of worms can be seen protruding.

rapidly. With the least exertion, breathing became quite laboured. He was sent to the college clinic for a post-mortem examination to determine the nature of the disease affecting him.

He was anaesthetized with chloroform and bled. It was noticed that while inhaling the chloroform he succumbed very rapidly to the effects of it. The

carcass was opened and the viscera exposed. There was no evidence of disease in any of the digestive organs. The kidneys were also apparently normal. In the thoracic cavity, however, extensive lesions were found affecting the lungs. Large areas of the parenchymatous tissues were indurated and in other places atelectatic. The associated lymph glands were somewhat indurated. The lungs were removed and incised along the course of the bronchial tubes. In the indurated portions of the lung the bronchioles were found to contain large numbers of the parasite. By microscopic examination of material taken from the diseased areas numerous parasitic eggs were found in which the living embryo could be seen.

Remarks.—This report indicates how the spread of lung worm disease may innocently occur. The animal was being used by a number of farmers in a community for the purpose of stimulating the production of better type bacon hogs. Wherever he was taken he would contaminate the pens and hog runs which he inhabited, because the eggs of the parasite were being continually coughed up and passed out by him. These eggs undergo a metamorphosis while in the ground and may be picked up by other pigs or the same pig, and cause a new infestation or a reinfestation. When animals are to be used in a community for such purposes as this one, they should be subjected to a very thorough and rigid health inspection by a competent veterinarian to properly safeguard the livestock of the farmers who may use him. This not only applies to parasitic diseases but to diseases of an infectious character as well.

As an example of the spread of an infection causing disease the following case is submitted.

Clinic Case No. 134

This was a pure-bred Tamworth boar which had been purchased for a bacon club. He was used as a sire by a number of farmers who were members of the club. He had developed into a large size bacon type pig, and could be kept in fair flesh, but was affected with a chronic cough and breathed too rapidly. It was noticed that other pigs developed a similar disease after they had been in contact with him, and in some instances, severe losses occurred in young pigs which had contracted the disease. When it became evident that this animal was responsible for the spread of the disease, he was shipped to the college clinic to determine the character of the disease.

When the post-mortem was held it was found that the digestive organs were normal but the respiratory organs were in a chronic state of disease. Extensive pleuritic adhesions were present. Large areas of the lungs were involved in a chronic inflammatory condition in the centre of which considerable quantities of inspissated pus were found. These lesions were responsible for the laboured breathing and the chronic cough.

Remarks.—In this case the chronic pneumonic condition was caused by an infective organism of the hemorrhagic septicaemia group. He had become somewhat immune and had regained his own health sufficiently to be used successfully as a sire, but was a carrier of the disease. The organisms were being constantly eliminated from his body, and whenever in contact with susceptible animals they became infected also. This again illustrates the danger of using such animals in that manner without being subjected to veterinary inspection.

Surgery in Pigs

Pigs are commonly affected with congenital defects such as scrotal and umbilical hernia, and also cryptorchidism. Quite a large number of animals affected in this manner are submitted to the clinic for operation. Operative measures applied for the correction of these abnormalities are easily performed, and result in a considerable degree of success. In the experience of the college clinic the pig has proved to be an ideal animal for surgical treatment. Wounds heal rapidly and they seem almost immune to infective agents that so frequently deter the healing process in the wounds of other domestic animals.

Cryptorchidism

Clinic Case No. 15

The term cryptorchid is applied to those animals in which either one or both testicles have failed to descend into the scrotum. In this instance the animal was a young Yorkshire pig about two months old. The left testicle had failed to descend and was retained within the abdomen. The right testicle was in its normal position in the scrotum.

To perform the operation the animal was given a general anaesthetic. The operating table was inclined so that the abdominal content would gravitate toward the anterior extremity of the body. The operative site (the left flank) was shaved and rendered aseptic. A cutaneous incision about two inches long was made down to the abdominal muscles. These and the peritoneum were also incised. With a finger introduced through the laparotomy wound the testicle was located and exposed. It was then separated from its attachment with a small emasculator. The peritoneal margins of the wound were sutured with catgut and the muscles and skin with interrupted silk sutures. An antiseptic dressing was applied to the wound. Following this the patient was kept on a light liquid diet for a few days and in a week's time the incision was entirely healed.

Scrotal Hernia

This is rather a common form of hernia in young pigs. In some litters a large percentage of the male pigs will be affected. Certain sows and certain boars are prone to reproduce young pigs with this defect, and where the hereditary influence is evident, these animals should not be used for breeding purposes.

Clinic Case No. 426

This was a three-months-old Yorkshire pig. The left scrotal sac was enormously enlarged, due to the presence of intestines which had prolapsed through the inguinal canal down into the scrotum. By manipulation the hernia could be readily reduced, but would recur very quickly when pressure was released.

Before operation the animal was fasted for twenty-four hours. Anaesthesia was produced by administering ether, and the patient placed on the operating table with his anterior extremity inclined downwards. The operative site was cleansed and rendered aseptic. The hernia was then reduced and an incision made over the internal inguinal ring through the skin down to the tunic of the spermatic cord. The cord in its tunic is picked up, separated by blunt dissection from all of its related structures and attachments. In this manner the tunic

vaginalis together with the testicle and the spermatic cord are drawn from the scrotum and the inguinal canal intact. A ligature is then applied close to the inguinal ring around the tunic and spermatic cord and all of the structures exposed cut off below the ligature. This constitutes the so-called covered operation and by removing the tunic in this manner the hernial pouch is obliterated. The after care consists of light liquid diet for a few days. The wound seldom requires any further attention.

DISEASES OF SHEEP

R. A. McIntosh, M.D.V.

Rachitis in Lambs

Rachitis is a disease of growing animals in which there is a calcium metabolism disturbance resulting in the formation of bone without lime and deformities in the contour of the bones.

Sheep which are kept in a thrifty condition and fed properly are usually able to nurse their lambs and supply them with the necessary elements for normal body development. On the other hand, sheep which are unthrifty during the pregnancy period and are not provided with a suitable diet, may give birth to weakly lambs, and their milk secretion may be lacking in the necessary elements for bone development. Under the latter management, lambs occasionally suffer from rickets. In the following report the lambs affected were orphans, their mothers having either died when they gave birth to the lambs or disowned them.

Clinic Case No. 405

In this instance there were four lambs affected. One died, two were brought to the college for diagnosis, and one, not so badly affected, was kept at home. They were being raised by hand, and for a time, cow's milk was supplied, but as soon as they commenced to eat this was discontinued. They were allowed to graze around the barnyard and on alfalfa pasturage. The owner stated, however, that they seldom left the yard. When about two months old they developed a stiffness in their gait, were reluctant about moving and finally remained in the recumbent position most of the time. Often it was noticed that, rather than rise on their feet, they would move about on their knees and eat in that position. This posture had been adopted long enough to cause the wool to be worn from the knees. They were rather unthrifty in appearance, but their appetities remained good. A slight depravity of appetite was noticed in that they were continually eating at a barnyard weed known as pineapple weed. Rachitic deformities were evident in the front legs particularly. These were in the form of enlargements at the epiphyses of the bones.

When brought in for treatment they were placed in a clean, warm, well-lighted and well-bedded box stall. Both milk and water was provided for them to drink. Freshly-cut legumes, crushed oats and bran were also provided. To the grain ration a tablespoonful of milk sugar, prepared chalk and sodium salicylate, mixed together, was added twice a day. In a few days a decided improvement was noticed. They commenced to move about in the stall and remained standing at longer intervals. They were then allowed out in a small grassy pen in the open air and sunshine a few hours every day, and in a short time all symptoms of stiffness disappeared. The owner subsequently reported that they continued to thrive and grow well.

Lip and Leg Ulceration in Sheep

This disease is also known by other names, such as malignant aphtha, ulcerative stomatitis, sore mouth, and necrobacillosis of sheep. It is caused by the bacillus necrophorus and is characterized by the formation of pustules on the lips, nose, feet, and occasionally in the perineal region. The pustules later take on the form of necrotic ulcers with large, dry, black scabs over their surface.

In some outbreaks the lesions are confined to the lips and nose. In others, ulcers may also form on the feet and around the anus.

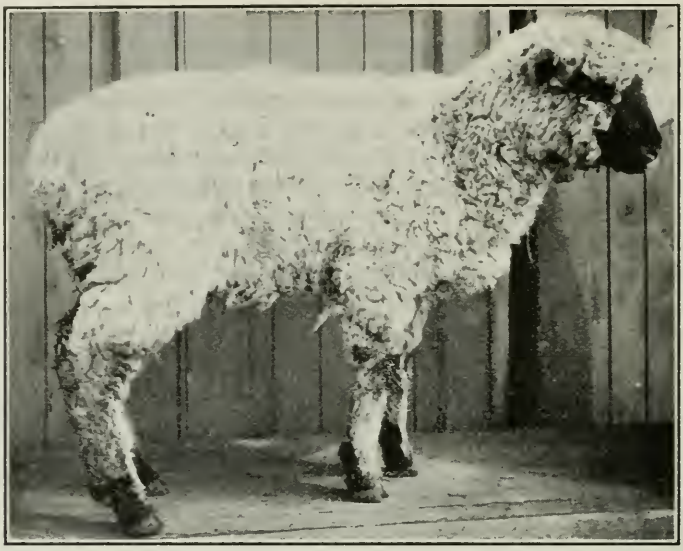
An investigational visit was made in the vicinity of Bradford, Ontario, to examine a flock of sheep in which an outbreak of disease of this character was reported. On the first farm visited a large flock of sheep had been recently purchased at the Toronto stockyards. They were a mixed lot, some of them in fair condition, others rather unthrifty, coughing considerably and discharging freely from the nose. They were provided with a shed for shelter and allowed out around the barnyard. A small creek ran through the yard, and on its bank was an old stack of coarse buckwheat straw at which the sheep ate while out. Shortly after obtaining the flock a few of them were noticed with sore mouths. Because of the soreness and inflammation they were unable to eat and two or three of them died. At the time of this visit some of those which had been affected were recovering, but there were three or four quite badly affected. The lesions were confined wholly to the lips and nose. The hair and skin around the margins of the lips was a mass of black, hard scabs. When these were lifted off raw, necrotic pustular sores could be seen underneath. Foul smelling strings of mucous were hanging from the mouths of the more seriously affected ones. The owner was advised to isolate the affected members of the flock, to apply suitable remedies, and to provide soft food of laxative character until they recovered.

A second farm was visited. At this place seven sheep were affected. The owner had wisely removed the healthy members of his flock to another farm which he owned nearby. This farmer had traded a ram for one of the sheep from the first-mentioned place, and shortly after bringing it home the sore mouth developed and a few of the other sheep also contracted the disease. These animals were better kept, were thriftier and stronger. With the exception of three, the most of them had fully recovered. On those that were better, glistening white cicatrices could be seen where the ulcers had been. This man was also advised as to the proper measures to adopt in controlling the condition.

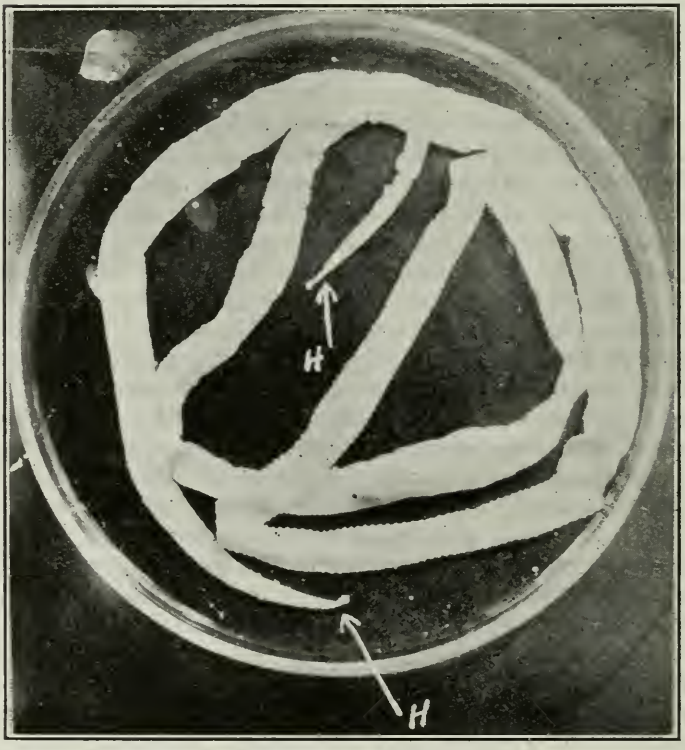
Scabs, swabs and other material were taken from affected sheep at both farms for bacteriological culture and examination. The report from the bacteriological department stated that there were no filamentous bacteria present in stained smears of the exudate, and that cocci were the predominant forms. From cultures staphylococcus aureus was the predominant organism. Several other forms were also present. A rabbit injected with scab material died and pasteurella oviseptica was recovered from the heart in pure culture. Clinically, these cases were typical of this disease, but because of the failure to demonstrate the bacillus necrophorous it is possible that some other organism has been responsible for the outbreak.

Tapeworm infestation in Lambs

Parasites commonly infest sheep, many different varieties of worms frequently being found in the digestive organs of affected animals. In some outbreaks it may be one particular form of parasite that predominates; in others, some other variety. Conditions which favour the propagation of one kind of



Five months old lamb infested with tapeworms and four other varieties of parasites.



The heads and a small part of two specimens of tapeworm. Variety "*Moneiza expansa.*" H=heads. Note segments much broader than they are long.

parasite are usually favourable to propagation of other types, and very often several different kinds of worms are found infesting the same sheep. In this instance tapeworms were most prevalent.

Clinic Case No. 416

The owner of this flock of sheep noticed that the lambs were not thriving. Their wool was dry and harsh, and they were lacking in sprightliness. Segments and portions of tapeworms were noticed in the feces. Two of the lambs had died. Diarrhoea was also in evidence. The more severely affected lambs were very much depressed and lay around the pen most of the time.

Before administering treatment they were fasted for twenty-four hours, after which two to three fluid ounces of a one per cent. copper sulphate solution was given to each lamb, depending on its size. During the night following the administration of the medicine three more of the lambs died. Many tapeworms were noticed which had been passed, and by the use of enemas large numbers were removed from the rectum of other members of the flock. A post-mortem examination of those which died revealed severe gastro-intestinal inflammation and also the presence of worms in the bowels.

The variety of tapeworms found in this outbreak was the "*Moniezia expansa.*" This is a very large type of worm whose segments are broader than they are long. The worm develops very rapidly for they have been found fifteen feet long in three-months-old lambs. The life history of this parasite is not known, but in all probability the lambs pick up the cystic or larval form when they commence grazing on pasturage. They are more prevalent in wet seasons and also in sheep which pasture on low-lying lands.

SMALL ANIMAL DISEASES

R. A. McIntosh, M.D.V.

For a number of years there has been a great increase in the number of dogs and cats kept as household pets, and there is an increasing demand for veterinary service to treat and control diseases and ailments affecting these animals. Many cases are brought to the college clinic for examination and treatment. These are quite varied in character and consist of surgical cases, medical cases, parasitic diseases and others. The following are examples:

Tapeworm Infestation

Clinic Case No. 481

The subject of this clinic was a pure-bred beagle hound used for hunting purposes. The owner stated that during the last six or eight weeks she had not been doing well, appeared to tire easily when hunting and occasionally would take a fit. At the time she was examined she looked rather unthrifty, her coat was dry and she was dull and listless. A sample of her feces revealed the presence of a tapeworm segment. A diagnosis of tapeworm infestation was made and she was given one-half grain of arecoline per orum and twenty minutes later one-quarter grain hypodermically. Inside of forty minutes a large number of tapeworms were passed.

By microscopical examination and their general appearance it was determined that these were the "*Taenia pisiformis*." This variety of tapeworm is commonly found in hunting dogs, the explanation being that the rabbit is the intermediate host. These dogs are frequently used for hunting rabbits and no doubt fed rabbit meat and offal from which the cystic form of the worm is obtained. After the ingestion of the immature parasite it quickly develops into the mature tapeworm, producing symptoms such as mentioned in this report.

Sarcoptic Mange of the Cat

Clinic Case No. 14

This cat was kept in a horse barn as a mouser, and the stablemen noticed that she was getting scabby and scaley about the face and head. When submitted to the clinic it was found that she was badly infested. The skin and hair on the head, the ears and well back along the superior surface of the body being a mass of scale, scurf, scabs and matted hair. The eyes were discharging pus, she was very emaciated, weak and thin. The clinical aspects of the case were discussed very thoroughly in the class. To substantiate the diagnosis a portion of the scab was removed from the back of the neck and scrapings taken from the underlying skin. From the scrapings smears were made on slides and examined microscopically in which were found large numbers of the sarcoptic mite. Many of the eggs of the parastie were seen and many specimens of the parasite in the nymph stage as well as the adult.

Remarks.—Sarcoptic mange is rather common in the cat and the spread of the disease occurs largely through the medium of wandering street cats which have no home and are not given any care. The disease is most frequently seen in such feline derelicts and when they come in contact with house cats the latter become infected.

Oophorectomy in the Bitch

There is apparent growing demand for spayed bitches, many claiming that a female after being operated upon makes a more suitable and useful house pet or utility dog on the farm than the male or the entire female. Accordingly, a large number of bitches are submitted to the clinic for the operation. This operation makes an ideal one to demonstrate the necessary technique and procedure required to perform surgical operations of a major character. It also provides a means of demonstrating the various preparations which may be used in general anaesthesia. The genital organs of the bitch can be studied so that the student becomes thoroughly familar with their character and anatomical relations. The fact that so many of these animals can be subjected to a laparotomy operation of this nature successfully gives the student confidence to proceed with more difficult abdominal operations which require laparotomy incisions. The procedure most commonly followed in the clinic is as follows:

Clinic Case No. 520

This subject was a nine months old collie pup. She had been fasted for one day previous to the operation. To prepare her for general anaesthesia she was given H.M.C. tablets in solution hypodermically. The a ministration of this preparation usually causes vomiting, evacuation of the bowels and the bladder. These actions of the preparation are desirable previous to general anaesthesia and are followed by a dulling of the conscious sensations. While the animal

is under the influence of this drug the operative site is thoroughly cleansed, shaven and rendered aseptic. She is then placed on the operating table and a general anaesthetic administered, usually ether. When the subject is properly anaesthetized the operation is performed. All instruments are sterilized. A small incision is made on the median line about one inch posterior to the umbilical cicatrix. When the laparotomy wound is complete an ovarian hook is used to pick up the uterine cornua which when found is drawn through the incision and by gentle traction the ovary is exposed also. It is then either emasculated or ligatured according to the requirements of the individual. The remaining ovary is detached from its ligament in a like manner. The uterine cornua are ligatured at the bifurcation of the uterus and they, together with the ovaries, are removed. The abdominal wound is cleansed and a sufficient number of sutures applied to bring the margins of it in proper apposition. An antispetic dressing is applied to the wound and the patient is placed in a clean kennel, kept quiet for a few days, after which the sutures are removed.

DEPARTMENT OF HISTOLOGY AND ZOOLOGY

The usual routine work of teaching and preparing tissue for class work has been conducted by this department as in previous years. It has not been considered advisable to make much alteration in the curriculum, but minor changes have been made where it was considered advantageous to do so. In teaching zoology the pathogenic members of Phylum protozoa are receiving more attention, as are also the parasitic forms among the vermes and arthropods, for the reason that a knowledge of their anatomy and mode of development is a most essential preliminary to parasitology. No changes have been made in the manner of teaching embryology or histology.

Meat Hygiene

This course of lectures and demonstrations has been conducted along similar lines as in previous years. The new model abattoir at the Ontario Agricultural College has proved of much benefit as an aid to demonstrating the practical side of meat inspection. The opportunities thus offered to the fourth-year class in veterinary science by the management of the abattoir are much appreciated both by instructors and students.

DEPARTMENT OF APPLIED PATHOLOGY

The work performed by this department consists mainly of diagnosis. It will be noticed in the table given below that during the past year there has been a substantial increase in the number of specimens submitted to the laboratory. This service is in the nature of extension work, its object being to render assistance to the veterinarians and live stock owners throughout the province. At the same time the material submitted is valuable for teaching purposes, providing, as it does, many opportunities for the demonstration of diseased tissue before the classes in pathology and parasitology. It will be observed that the number of cases in which infestation by parasites is suspected has increased from 324 cases to 472. This is interpreted to mean that veterinarians and live-stock owners are coming to recognize the fact that parasites are dangerous pests and that more

active measures are being taken to eliminate them. The increasing interest in parasitic infestation is noticeable in regards to sheep, hogs, and foxes. The increase in the number of cases of parasitism in horses is due to the fact that during the past year the laboratory has made examinations of feces from horses suffering from a particular form of liver disease, which disease is thought to be due to the presence of numbers of intestinal worms.

Nature of Case	Cattle	Sheep	Horses	Swine	Dogs	Cats	Foxes	Rabbits	Fowl	Total
Tuberculosis	5	.....	.....	1	.....	.....	.....	.....	1	7
Tumours	3	.....	1	1	18	.....	1	.....	6	30
Pneumonia	4	6	1	21	2	2	17	5	.....	58
Parasites	6	10	27	20	15	5	378	8	3	472
Poison	.....	.....	2	.....	3	.....	5	.....	.....	10
Intestinal Disease	4	6	2	28	3	1	15	1	1	61
Abscess	4	1	2	1	.....	.....	.....	.....	.....	8
Peritonitis	.....	.....	.....	4	3	.....	9	2	2	20
Nephritis	.....	.....	.....	.....	1	.....	3	.....	.....	4
Goitre	.....	.....	.....	1	2	.....	.....	.....	.....	3
Actinomycosis	3	.....	.....	.....	.....	.....	.....	.....	.....	3
Pseudo-leukemia	.....	.....	.....	.....	.....	.....	.....	.....	4	4
Hemorrhagic septicemia	4	2	.....	3	.....	.....	.....	2	.....	11
Johne's Disease	2	.....	.....	.....	.....	.....	.....	.....	.....	2
Inspection of Meat	7	7	.....	8	.....	.....	.....	.....	2	24
Tissue from Operations	2	.....	6	.....	3	.....	.....	.....	.....	11
Urinalysis	4	.....	2	.....	2	.....	.....	.....	.....	8
Miscellaneous	6	3	6	6	2	.....	12	3	8	46
Total	54	35	49	94	54	8	440	21	27	782

In addition to the above-mentioned, examinations were made on the carcass and organs of fur-bearing animals, such as the fisher, mink, bear, muskrats and beaver. Eight samples of water were tested and one survey was made of a well and its surroundings. Ten samples of feed and forage were examined and in some cases, feeding experiments were carried out to determine the presence or absence of poisonous properties in such feed.

THE USE OF VERMIFUGES IN THE CONTROL OF INTESTINAL PARASITES OF FOXES.

H. E. Batt, B.V.Sc.

A study of the college records for the past year shows that one of the most important problems confronting the fox rancher at the present time is that of the control of intestinal parasites, for, in spite of the fact that a great deal of investigational work has been and is being done in this regard, the problem is still, to a great extent, unsolved. Various drugs have been experimented with in the hope of finding a vermifuge that is safe to administer and is at the same time efficient. The ideal vermifuge is not known at the present time. The best of our medicinal agents cannot be considered one hundred per cent. efficient. The fox is a somewhat delicate animal in so far as medicines are concerned, and drugs that are efficient agents for the removal of intestinal para-

sites in other animals must be administered with care and caution to foxes. Large doses of vermifuges often produce fatal results. This fact is well known to ranchers and is, in all probability, a very real reason for the increase and spread of parasites among foxes. The rancher hesitates to administer doses of drugs that he has reason to fear may prove fatal to the fox, with the consequence that, after the animal has come safely through the ordeal of "worming out," the owner is strongly inclined to defer giving more medicine until perhaps symptoms of worm infestation become manifest. For this reason many foxes are wormed out only once or twice yearly. The college records plainly show that one or two doses of vermifuge per annum are not sufficient to keep the intestinal parasites of the fox down to a reasonably safe level. It is extremely doubtful whether foxes will ever be absolutely free from parasites. This being the case, it is evident that more frequent dosing is necessary. Smaller, milder doses of vermifuge, administered more frequently, are safer and of greater efficiency than large doses at long intervals. The general opinion among most successful ranchers is that carbon-tetrachlorid and oil of chenopodium combined are the safest and surest remedy for hookworm. This combination of drugs is also useful and efficient in the control of round worms. There are many patent medicines and secret remedies offered to fox ranchers as being a sure cure for worms. Some of these preparations are fairly good, others are nostrums. The fox owner would be well advised to purchase his vermifuges from a reputable source. Several well-known firms, whose reputations are above reproach, offer vermifuges for use in foxes. These products are fairly efficient when properly administered. Experience, practice and research will go far to solve the problem of suitable vermifuges, and it is altogether likely that sooner or later more efficient and safer vermifuges will be developed. In the meantime the fox rancher who is wise should steer clear of the nostrums and cure-all remedies put up by irresponsible parties.

Below will be found a table setting forth the results obtained after the administration of three doses of an iodine preparation. The results are of interest in several ways. For one thing, they illustrate, in so far as this form of vermifuge is concerned, the point previously alluded to in this article, namely, that one administration of a vermifuge is not sufficient to eradicate all parasites from the intestines of a badly-infested fox. The administrations of the medicine were about ten days apart and the tests were made three days after each dosing. Another point of interest is that in this case the iodine had no effect upon the round worms. The hookworms were gradually being eliminated by successive doses. The medicine had no apparent effect upon the lungworm. This last is not surprising as, up to the present time, no vermifuge given by way of the mouth seems to have any influence on lungworm.

It should not be forgotten that the factor of reinfestation has to be considered in connection with this experiment. Just how far reinfestation is responsible for the continued presence of hook-worm eggs in some of the feces cannot be determined with certainty. It is, however, altogether probable that reinfestation did not alter conditions to any great extent, as the tests were run during October and November.

Administration	Hookworm			Lungworm			Roundworm		
	1st	2nd	3rd	1st	2nd	3rd	1st	2nd	3rd
Fox No. 1	+	—	+	—	+	+	—	—	—
" " 2	+	—	—	—	—	—	—	—	—
" " 3	++	+	—	+	+	+	—	—	—
" " 4	+	+	—	—	—	—	—	—	—
" " 5	++	+	+	—	+	+	—	—	—
" " 6	+	—	+	+	+	+	—	—	—
" " 7	—	—	—	—	—	—	—	++	++
" " 8	+	—	—	+	+	+	+	+	+
" " 9	+	—	—	—	—	—	—	—	—
" " 10	+	—	—	+	+	—	+	+	—

+ = Ova present. ++ = Many ova present. — = No ova present.

The number of hookworm ova were reduced in six cases to such an extent that the animal could be considered comparatively free from the adult parasites for the time being. In numbers one and six hookworm ova were not demonstrated in the second test, but the ova reappeared at the third test. This failure to demonstrate ova in a given case at first test and finding them in subsequent examinations is not at all uncommon, and merely points to the fact that a negative diagnosis is of less value than is a positive one. In all cases where hookworm eggs were present at the third test their numbers were very considerably lessened when compared to the first test. These foxes did not show any symptoms of being infested with hookworm or round worm. A test run on these foxes twelve months ago showed that the ranch was practically free from parasites. No vermifuges were administered during ten months with the result that the parasites increased enormously in numbers. The college records show that this increase in parasites frequently occurs when vermifuges are administered only at long intervals.

THE DEPARTMENT OF PATHOLOGY AND PARASITOLOGY

The chief activities of this department are teaching, laboratory routine, and research work.

In methods of teaching and subject matter taught there is little of change to note during the past year. At no time has the department been better equipped with pathological specimens which are invaluable in the teaching of gross pathology. Also the collection of microscopical slides has been augmented with specimens which are of value and interest to the student. Each year a number of post-mortem examinations are made both by the teacher and students, when the importance of careful observation and correct interpretation are duly emphasized.

The increasing importance of parasitic diseases has necessitated a relative increase in the amount of time devoted to their study, both in the class-room and laboratory. Almost every year some previously unrecognized parasite is found to be infesting the animals of the province, and thanks must again be given to Dr. Maurice Hall who so kindly helps in the identification of these unusual species.

The preparation of the abortion vaccine and bacterin has required the major part of the time spent in routine work. Whatever may be the final verdict as to

its efficacy, for the present it is undoubtedly popular, and being requested in larger quantities.

As in previous years help has been given both in the field and laboratory to veterinary surgeons experiencing difficulty in the diagnosis and control of unusual diseases.

A REPORT OF THE POST-MORTEM FINDINGS IN TWENTY-FIVE PIGS RECEIVED FROM THE ONTARIO AGRICULTURAL COLLEGE

F. W. Schofield, D.V.Sc.

Due to the severe losses which occurred among the winter litters of pigs at the O.A.C. our co-operation was asked for, in the hope that careful autopsies might throw some light upon the pathology of the disease. The report contains the most important findings in twenty-five animals which have been examined during the last few years.

Table of Pathological Findings.

Case No.	Lesions in the Thoracic Cavity	Lesions in the Abdominal Cavity	Lesions in the other Locations
698	Pneumonia. All lobes were affected. Gray and solid.	None.	Inflammation of nasal mucosa and regional lymph glands.
699	A small patch of inflammation in one lobe.	Acute enteritis involving large portions of the small intestine.	None.
142	Extensive broncho-pneumonia Some pleurisy.	Some evidence of congestion in the liver.	Inflammation of the nasal mucosa.
141	Several small areas of red hepatization. Not seriously affected.	Serous exudate of 30 c.c. No evidence of inflammation.	Submaxillary and cervical lymph glands inflamed. Inflammation of nasal mucosa.
140	Lungs congested and oedematous.	Nothing apparent.	Congestion of the nasal mucosa and swelling of cervical lymph glands.
112	Inflammation of the lung with adhesions to the diaphragm. Pericarditis with many adhesions.	Peritonitis with some adhesions.	Inflammation of cervical lymphatics. Redness of belly.
83	Lungs congested, but slightly.	Acute enteritis. Focal necrosis of the liver.	Sub-endocardial hemorrhage.
82	Few small areas of consolidation.	Enteritis. Liver pale.	
81	Pericarditis with effusion.	Slight congestion of the small intestines.	
80	A few hemorrhagic areas in the lung.	Enteritis.	Many areas of redness on the skin. Lymphatic glands of anterior extremity inflamed. Acute inflammation of nasal mucosa.
79	Marked fibrinous pericarditis. Pneumonia and pleurisy.	Some slight evidence of peritonitis.	Some subcutaneous oedema.
2098	The apices of the right anterior lobe and the cardiac lobe were consolidated. The bronchioles contained a little pus. Remainder of the lung was somewhat oedematous.	Mucous membrane of the stomach and duodenum slightly inflamed.	The heart seemed to be dilated. All else apparently normal.
1521	None.	Enteritis.	None.
1522	Congestion and one area of consolidation.	Enteritis.	None.

TABLE OF PATHOLOGICAL FINDINGS—*Continued*

Case No.	Lesions in the Thoracic Cavity	Lesions in the Abdominal Cavity	Lesions in the other Locations
1523	Congestion of lungs.	None marked.	Purulent inflammation of nasal mucosa.
1524	Lungs oedematous and acutely congested.	Peritonitis and enteritis.	None.
1576	Several patches of consolidation. Pericarditis with effusion.	Liver markedly speckled. Focal necrosis?	None.
1586	Lobar pneumonia.	Enteritis.	None.
1588	None.	Gastritis and colitis.	None.
1592	Few epicardial hemorrhages. Lung oedematous.	Acute enteritis.	All the body lymphatics were swollen and slightly hemorrhagic.
1595	Acute exudative pericarditis.	Acute enteritis.	Almost all the body lymphatics involved.
2099	No visible lesions.	Peritoneal cavity contained much fluid and fibrin. Enteritis and peritonitis. The whole of the small intestines were acutely inflamed.	Most of the body lymph glands were swollen. Some slightly hemorrhagic.
1602	Heart muscle showed several large hemorrhages. The sac was full of fluid. Lungs oedematous.	Peritonitis and enteritis.	Few subcutaneous hemorrhages.
1603	None.	Catarrhal enteritis.	None.
1604	None.	Catarrhal enteritis.	None.
1605	One small lobe hepatized. Fibrinous pericarditis.	None.	None.

An examination of the above synoptical table reveals the fact that the disease usually manifests itself as an inflammatory condition involving particularly the lungs and intestine and, quite frequently, the pericardium and peritoneum. The severity of the infection is not necessarily related to its invasiveness. A pig may live for several days with extensive lesions in both cavities.

The inflammation of the lungs tends to be of the broncho-pneumonic type, rarely are whole lobes involved. When compressed, a small quantity of purulent material oozes from the bronchioles on the cut surface of the inflamed lung.

There is a marked variation in the intensity of the intestinal inflammation, from a mild catarrhal form to acute hemorrhagic. The small intestine is more frequently involved than the large.

The following rather perplexing facts must be noted in connection with the disease:

First.—That no specific organism has been isolated from the disease. Numerous attempts have been made, using a variety of culture media, anaerobic and aerobic incubation, but so far all have proved futile. But more confusing still is the frequency with which no bacteria can be either seen in the smear or isolated on media. The question arises as to whether the causative organism is a filter passer. Experiments in this direction are being carried out at the present time.

In several cases the bacillus pyogenes suis has been recovered, and in a number more, a less satisfactory organism, the bacillus coli.

Second.—In a number of cases post-mortem lesions have been scant and so insignificant that it is difficult to account for the death of the animal. One suspects that the animals have succumbed to a profound toxemia. Such an idea

is in part substantiated by the occasional case of oedema of the lungs. The lungs appear normal, but on closer examination are found to be saturated with lymph. The swollen and oedematous condition of numerous lymph glands points in the same direction.

Third.—Anaemia is common to all these pigs. For several weeks after birth there is a steady fall in haemaglobin, till the blood contains between thirty-five to fifty-five per cent. Testing shows the blood of the sows to be normal, about 100 per cent. This haemic condition is certainly most advantageous to bacterial infections.

Fourth.—The condition is undoubtedly aggravated by a damp, cold atmosphere. During the bright, dry weather, even although the temperature may be low, few deaths occur, but with low temperature and high humidity the mortality rapidly rises.

Many thanks are due to Mr. Knox, of the Ontario Agricultural College, who has so kindly collaborated in this work.

A REPORT ON THE RESULTS OBTAINED FROM THE USE OF ABORTION VACCINE AND BACTERIN AS SUPPLIED BY THE ONTARIO VETERINARY COLLEGE

The serious nature of contagious abortion among the dairy cattle of the province led the Department of Agriculture, through the Veterinary College, to produce and distribute to qualified veterinarians both the contagious abortion vaccine and bacterin. Since the spring of 1924, when the products were first prepared, up to the present time, an ever-increasing demand for these treatments has been evidenced. This course was not decided upon because of any great faith in the efficacy of these biologics to prevent and control the disease, but because the seriousness of the situation demanded that something must be done to help the dairy farmers in their difficult struggle against this disease. In desperation they were turning to every kind of quack remedy, and even the biological preparations at their disposal were not always reliable. The interest of the department was at least demonstrated in a very practical way when it decided to make available what was, and is yet considered to be, the most satisfactory biological treatment for this devastating disease. During the years 1924-1927 there were distributed to the veterinary surgeons of the province, 7,696 doses of the vaccine and 11,701 of the bacterin.

The Place of the Vaccine and Bacterin in the Control of Contagious Abortion

Both the veterinarian who administered the treatments and the farmer whose herd was to be benefitted were constantly and carefully informed that the inoculations must not be considered as a cure for the disease, but simply as a valuable help in the more important sanitary control of the disease. Those who neglected their responsibilities here almost always found the treatments disappointing. When so much can be accomplished by the use of proper hygiene, it is most unfortunate that many do nothing but wait with great hope for the advent of some infallible cure which can be administered with little expense and no inconvenience to themselves. There is no substitute, either biological or chemical, for thorough-going sanitation.

Summary of the Results Obtained

The following data are compiled from reports furnished us by the owners of the treated herds. Many reports had to be rejected due to incomplete data. To obtain the information a questionnaire was sent to every farmer whose herd had been treated during the three years covered by the experiment.

Inoculation With the Live Organism (Vaccine)

Number of herds treated—97.
Number of animals treated—949.
Number of abortions—55 or 5.7 per cent.

In 71 herds comprising			590	animals	the	abortion	rate	was	1%				
In 2	"	"	40	"	"	"	"	"	over	1%	and	under	5%
In 5	"	"	164	"	"	"	"	"	"	5%	"	"	10%
In 12	"	"	113	"	"	"	"	"	"	10%	"	"	20%
In 7	"	"	42	"	"	"	"	"	"	20%	"	"	50%

Total number of doses of vaccine distributed 1924-1927—7,698.

Inoculation With the Dead Organism (Bacterin)

Number of herds treated—118.
Number of animals treated—1,235.
Number of abortions—148, or 12 per cent.

In 53 herds comprising			497	animals	the	abortion	rate	was	under	1%			
In 2	"	"	89	"	"	"	"	"	over	1%	and	under	5%
In 14	"	"	223	"	"	"	"	"	"	5%	"	"	10%
In 21	"	"	278	"	"	"	"	"	"	10%	"	"	20%
In 22	"	"	126	"	"	"	"	"	"	20%	"	"	50%
In 6	"	"	26	"	"	"	"	"	"	50%			

Total number of doses of Bacterin distributed 1924-1927—11,701.

Discussion.—It may well be questioned whether the data here presented are of any real value in deciding upon the efficacy of the biologics used. Even in controlled experiments with abortion disease, it is extremely difficult to interpret results, due to the varying resistance of the animals to infection and the marked tendency of the disease to self-limitation. The history of most herds would show numerous abortions when the disease made its first appearance, followed by years of marked fluctuation in the abortion rate. It is quite impossible to make an estimate of the probable number of abortions in the future by examining the herd record of the past. Because the disease is so erratic in this respect, much credit has been given to worthless "cures" for their supposed benefit in preventing abortions which, as a matter of fact, would never have occurred. In our case the serious difficulty lay in the absence of control animals. The farmers were not experimenting; the disease was too serious for that; every animal must be injected if, even with its limited virtue, an extra calf might be saved. Another difficulty frequently arose due to the sale of inoculated animals and their loss to the herd.

As already mentioned the peculiar conditions under which the treatments were administered preclude any very positive statement as to the value of such preventive measures. A still more serious complication arises from the fact that in the great majority of cases no blood test was made to first ascertain whether the abortions occurring were due to the Bang bacillus or had some other cause. However, from an examination of the reports received from the owners, there is every evidence that almost all of the herds treated were infected with abortion disease.

Conclusions. (1)—That inoculation with the live organism (vaccine) is of real value in protecting against abortion disease. In our experiment the abortion rate was less than six per cent.

(2) Inoculation with the dead organism (bacterin) appears to be much less effective in the production of immunity.

(3) That the disease cannot be eliminated by the use of either method, but in conjunction with strict sanitation such biological treatment is a definite asset.

(4) The inoculations, whether of live or dead organisms, seem to have no harmful effect upon the animals treated.

It may not be out of place to mention that the verdict of the owners was distinctly "favourable" to both of these products. The majority believed that the treatments had been definitely beneficial in controlling the disease.

The reports received from the veterinary surgeons agreed in the main with the opinion expressed by the owners.

DEPARTMENT OF BACTERIOLOGY

During the year the work of this department was carried out as described under the following headings:

Teaching.—During the college session lectures on bacteriology were given to the second, third and fourth year classes, and laboratory work in bacteriology to the third and fourth years. A course of lectures and practical work was also given to the fourth year class in milk hygiene and poultry diseases.

Preparation of Biological Products.—This comprised the preparation and distribution of 850 doses of avian diphtheria vaccine, eleven autogenous bacterins and 5,150 test doses of *S. pullora* antigen with positive and negative control sera for use by qualified veterinarians, in addition to the antigen required for our routine testing.

Research and Investigation.—Experimental work was continued with *S. pullora* infection and the bacteriophage, internal parasites and paralysis in fowl, in addition to such investigations into outbreaks of disease as were necessary. Reports, where the work is sufficiently advanced, are submitted in the accompanying appendices.

Routine Examination of Specimens.—This consisted of the serological examination of samples of fowl and cattle blood, and the bacteriological, or such other examination as was required, of other specimens. The major portion of the routine testing for *S. pullora* infection and infectious abortion was done by Miss A. Le Grand, as during the previous year, thus giving me more time for the routine bacteriological examinations and such experimental work as was possible in the limited time remaining. The number of samples for test for *S. pullora* infection was 1,615 more than the previous year. There was an increase of 755 abortion samples and 542 more bacteriological or post-mortem examinations were made than during the preceding twelve months.

Blood Serum Examinations.

Animal	Disease	No. of samples received	Positive	Suspicious	Negative	Unfit for testing
Fowl...	*S. pullora* infection.....	21,122	2,727	30	18,264	101
Cattle..	Infectious abortion.....	1,208	474	55	668	11

Synopsis of Bacteriological and other Examinations Comprising 1495 Specimens

Condition or Disease	Horses	Cattle	Sheep	Swine	Poultry	Dogs	Miscellaneous
Abortion	.....	1	.....	.....	.....	.....	Eggs, 8
Abscess and other infections	5	30	5	9	16	1	Milk, 34
Blackleg	.....	1	.....	.....	.....	.....	Water, 1
Bacillary white diarrhoea	.....	.....	.....	.....	290	.....	Blood, 4
Pullora-infected ovaries	.....	.....	.....	.....	12	.....	Canaries, 3
Adult pullora infection	.....	.....	.....	.....	10	.....	Rabbits, 2
Rachitis	.....	.....	.....	.....	5	.....	Pigeon, 1
Other chick diseases	.....	.....	.....	.....	109	.....	
Colds or roup	.....	.....	.....	.....	9	.....	
Avian diphtheria	.....	.....	.....	.....	52	.....	
Nutritional conditions	.....	.....	.....	.....	120	.....	
Range paralysis	.....	.....	.....	.....	12	.....	
Transient paralysis	.....	.....	.....	.....	1	.....	
Coccidiosis in chicks	.....	.....	.....	.....	147	.....	
Coccidiosis in adults	.....	.....	.....	.....	12	.....	
Hemorrhagic septicaemia	.....	6	3	.....	19	.....	
Cholera-like diseases	.....	.....	.....	.....	11	.....	
Fowl typhoid	.....	.....	.....	.....	1	.....	
Roundworms	.....	.....	.....	.....	42	.....	
Tapeworms	.....	.....	.....	.....	119	.....	
Roundworms and tapeworms	.....	.....	.....	.....	45	.....	
Other parasites	.....	.....	.....	.....	14	.....	
Peritonitis	.....	.....	.....	.....	35	.....	
Infection of oviduct	.....	.....	.....	.....	9	.....	
Impaction of crop	.....	.....	.....	.....	6	.....	
Visceral gout	.....	.....	.....	.....	7	.....	
Leukemia	.....	.....	.....	.....	22	.....	
Tuberculosis	.....	.....	.....	.....	42	.....	
Enterohepatitis in chicks	.....	.....	.....	.....	52	.....	
Enterohepatitis in turkeys	.....	.....	.....	.....	14	.....	
Poisoning, weeds, etc	.....	.....	.....	.....	24	.....	
Tumours	.....	.....	.....	.....	23	.....	
Mastitis	.....	9	.....	.....	.....	.....	
Cystic oviduct	.....	.....	.....	.....	1	.....	
Hemorrhage	.....	.....	.....	.....	5	.....	
Egg bound	.....	.....	.....	.....	2	.....	
Putrid and not diagnosed	.....	2	.....	.....	81	1	.....
Totals	5	49	8	9	1369	2	53

SALMONELLA PULLORA STUDIES

Ronald Gwatkin, D.V.Sc.

A Comparison of the Agglutination and Pullorin Tests for the Detection of Carriers of *S. pullora*

Ward and Gallagher[1] in 1917 reported upon an intradermal test for *S. pullora* infection in fowl which they considered equally as reliable as the agglutination test.

Scherago and Benson[2] in 1919, concluded that the pullorin test was of little value in detecting infected fowl.

Fuller[3] in 1923, reported on experiments with the pullorin test. He found that only a very small percentage of non-carriers reacted to the test, and that a large percentage of infected birds were detected.

Broerman[4] in 1927, considered the test of value in detecting infected fowl.

Graham and Tunnicliff[5], in 1927, found that comparative results of the agglutination and pullorin tests suggested the possible value of pullorin in the diagnosis of *S. pullora* infection.

Edwards and Hull[6], in 1927, concluded from their work that the agglutination test was a much more reliable method of testing fowl for *S. pullora* infection than the intradermal test employed in their study.

The comparisons reported upon in this paper were made on 512 birds in three flocks. A commercial pullorin was used on 406 birds according to directions. Readings were made at twenty-four hours. A dilution of 1-50 was employed in the agglutination test as in our routine testing and with the antigen described by us[7] in 1925. Pullorin prepared at the University of Illinois and kindly supplied to us by Dr. Robert Graham was employed for the injection of 106 birds.

In the first flock 328 birds were bled and injected with commercial pullorin. Six of these birds gave positive reactions by the agglutination test and eleven by the pullorin test. Only three of the agglutination positive birds gave a positive reaction to the pullorin test. The ovaries of the other three were examined bacteriologically. Eight birds gave a positive pullorin reaction but were negative to the agglutination test. The ovaries of three of these birds that gave well-marked reactions were also examined. The agglutination test was again applied to these birds when they were killed and results remained unchanged. Agar plates were made from the ovaries which were then planted in large tubes of broth and incubated. If the direct plates failed to show *S. pullora* the broth was plated on agar after forty-eight hours incubation. Table 1 gives results of the examination.

TABLE 1.

Bird No.	Agglut. test	Pullorin test	Appearance of Ovary	Direct Plate culture	Culture from broth
1884	+	—	Markedly pathological	+	not done
556	+	—	Markedly pathological	+	" "
847	+	—	Dormant	—	—
698	—	+	Normal, active	—	—
614	—	+	" "	—	—
593	—	+	Dormant	—	—

+Positive test or presence of *S. pullora* according to column.
—Negative test or absence of *S. pullora* according to column.

In this group *S. pullora* was recovered from two out of three of the birds, giving an agglutination reaction only, and from none of the three examined that gave a pullorin reaction only.

The second flock consisted of seventy-eight birds, the majority of which had been taken out of other flocks as reactors to the agglutination test. These birds were bled and injected as in the previous flock.

Fifty-eight birds were positive by the agglutination test and sixty by the pullorin test. In forty-eight cases the tests were in agreement. Ten birds gave positive agglutination reactions only and twelve positive pullorin reactions only. Seventeen of the twenty-two birds that gave only a pullorin or an agglutination reaction were retested by the agglutination method, with unchanged results, and the birds were then killed and examined. A bird that gave a suspicious agglutination reaction and a positive pullorin reaction was also examined. Agar plates were made from the ovaries, as with the first group, and the ovaries were planted in broth. If the direct plates failed to show *S. pullora* the broth was plated on agar after forty-eight hours incubation. Table 2 gives results of the examination.

TABLE 2

Bird No.	Agglut. Test	Pullorin Test	Appearance of Ovary	Direct Plate Culture	Culture from Broth
1921	P	+	Active, a few pathological ova.	+	Not done
1920	+	—	Normal	+	" "
1373	+	—	Pathological	+	" "
3533	+	—	Small and pathological	—	+
3396	+	—	Very pathological	+	Not done
1929	+	—	Small and pathological	+	" "
3553	+	—	" " "	+	" "
3771	+	—	Very pathological	+	" "
1384	+	—	Small and pathological	—	—
1954	+	—	" " "	+	Not done
1912	—	+	Normal, small	—	—
3555	—	+	" "	—	—
4983	—	+	" "	—	—
22907	—	+	" "	—	—
4992	—	+	" "	—	—
1938	—	+	" "	—	—
866	—	+	Normal, active	—	—
H1946	—	+	" "	—	—

+Positive test or presence of *S. pullora* according to column.
—Negative test or absence of *S. pullora* according to column.
P Partial agglutination.

In this group of birds *S. pullora* was recovered from all but one of the nine birds that gave a positive agglutination reaction and no pullorin reaction, and also from the bird that gave a suspicious agglutination and positive pullorin reaction. The organism was not recovered from the ovaries of the eight birds that gave a positive pullorin but no agglutination reaction. Cultures in both groups were identified by agglutination and sugar reactions.

The third flock consisted of 106 pullets that were practically all laying. Pullorin No. 4209F from Illinois was employed. The birds were bled and injected as in the previous flock.

Nine birds were positive by the agglutination test and twelve by the pullorin test. In three cases the tests were in agreement. Six birds gave positive agglutination reactions only and nine gave positive pullorin reactions only. Agglutination was checked on those not in agreement, without change in results. Three birds giving only a positive agglutination reaction and three giving a positive pullorin reaction only, were killed. The ovaries were cultured as with the previous groups. Table 3 gives results of the examinations.

TABLE 3

Bird No.	Agglut. Test	Pullorin Test	Appearance of Ovary	Direct Plate Culture	Culture from Broth
S146	+	—	A few pathological follicles.	—	+
S121	+	—	A few pathological follicles.	—	Spreader
S172	+	—	Appeared normal, active	—	—
S133	—	+	Normal, active	—	—
S149	—	+	" "	—	—
S176	—	+	" "	—	—

+Positive test or presence of *S. pullora* according to column.
—Negative test or absence of *S. pullora* according to column.

In this group of birds *S. pullora* was recovered from one of the three birds that gave only a positive agglutination reaction. The plate made from the broth tube in S121 was overgrown by spore forming bacteria, so that the presence or absence of the organism could not be determined. *S. pullora* was not recovered from the third ovary of this group, nor from the ovaries of the three birds examined from the group that gave only a pullorin reaction.

After this work had been completed, Dr. Graham noticed that the pullorin sent us was unfortunately one that had not given satisfactory results in his hands, and had been discarded. The Illinois potency test and our own results with this pullorin closely coincided. In view of this the only information of value to be derived from the examination of these 106 birds would appear to be in drawing attention to the variability of pullorin and the similarity in results obtained at Illinois and by ourselves with this particular sample.

Summary.—Three flocks, comprising 512 birds, were subjected to the agglutination and pullorin tests. The results on 106 birds cannot fairly be considered as it was later found that the pullorin employed was not considered to be potent and had been sent to us by mistake. Our results with this pullorin were very similar to those obtained in the potency test at Illinois.

In the other two flocks, consisting of 406 birds, sixty-four were positive by the agglutination test, and seventy-one by the pullorin test. In fifty-one cases the tests were in agreement. Thirteen were positive in the agglutination test only and twenty in the pullorin test alone. One gave a suspicious agglutination and a positive pullorin reaction. The ovaries of twelve birds giving only an agglutination reaction and of eleven giving only a pullorin reaction were examined, as well as that of the bird that gave only a suspicious agglutination reaction. *S. pullora* was recovered from the ovary of the suspicious bird and from ten of the twelve agglutination positive birds. The organism was not recovered from any of the birds giving only a pullorin reaction.

If the pullorin test alone had been employed in these two flocks, thirteen birds giving a positive agglutination reaction would have been missed, and twenty birds negative to the agglutination test would have been removed. The significance of this is apparent from the fact that *S. pullora* was recovered from ten out of twelve birds in this group that gave only a positive agglutination reaction, and from none of the eleven birds reacting only to the pullorin test. The agglutination test was therefore more satisfactory than the pullorin test as employed in the two flocks in which a comparison might fairly be made.

Examination of Cultures from Chicks and Adult Birds

In the annual report for 1926 we[8] reported on the fermentation reactions of seventy strains of *S. pullora* and four strains of *E. sanguinaria* in lactose, maltose, dextrose and mannite, as suggested by Rebrassier[9] for the recognition of *S. pullora*. Maltose and lactose were not split by any of the strains of this organism. In 1927, Hendrickson[10] reported that *S. pullora* A and B produced acid the first day in ox serum-water, but were negative in infusion and extract broth until about the fortieth day when they produced acid also in these media. In view of this we employed a tube of maltose serum-water in addition to the regular extract broth tubes of lactose, maltose, dextrose and mannite with all cultures examined during 1927.

The serum-water was prepared by mixing one part of ox serum and three parts of distilled water, to which was added one per cent. of Andrade's indicator. This was tubed and sterilized at fifteen pounds pressure for one-half hour. The

extract broth was made with 0.3 per cent. meat extract, one per cent. peptone, and 0.5 per cent. salt. It was corrected to a reaction of pH 7.8, tubed after the addition of one per cent. Andrade's indicator and sterilized at fifteen pounds pressure for one-half hour. The infusion broth was of the same composition and reaction with the exception that one pound of fresh beef per litre was used in place of the meat extract. The carbohydrates were put up in ten per cent. solution in distilled water and sterilized for twenty minutes at fifteen pounds pressure in the autoclave. Sufficient was added to the broth to make a one per cent. concentration. "Difco" and Bausch and Lomb (pre-war) maltose were employed and both gave similar results.

As a preliminary trial two stock cultures of *S. pullora*, Nos. 931 and 1987A, and one of *E. sanguinaria*, No. 1087, were set up in infusion broth, extract broth, ox serum-water and horse serum-water, containing one per cent. Andrade's indicator and one per cent. of lactose, maltose, dextrose and mannite. These were incubated at thirty-seven degress C. for forty days. Lactose was not split by any of the cultures. Acid was produced in maltose in all four media by *E. Sanguinaria*. The two strains of *S. pullora* did not split this carbohydrate in any of the media. Acid was produced in dextrose and mannite by *E. sanguinaria* and acid and gas by the *S. pullora* strains. Acid was produced in twenty-four hours by No. 931 in the infusion broth, extract broth and horse serum-water, but not in the ox serum-water until the next day. Acid was produced by this strain from dextrose on the first day in all media. No. 1987A produced acid the first day in dextrose and mannite in all media. No. 1087 produced acid the first day from maltose in infusion and extract broth, but not until the next day in ox and horse serum-water. It produced acid from dextrose in all media the first day and from mannite in all but horse serum-water. Acid formation was not evident in this medium until the fourth day. The tubes were seeded with a loop from agar slants, so that these differences may have been due to the number of bacteria introduced.

Table 4 gives the detail of the cultures examined. All were recently isolated, in most cases being the first subculture and in some cases being made from the original plate. Transfers were made from agar to the carbohydrate tubes after twenty-four hours incubation and the latter were incubated for a minimum period of twelve days at thirty-seven degrees C.

TABLE 4

Lab. No.	Source	Subculture	Extract broth				Ox serum-water
			Lactose	Maltose	Dextrose	Mannite	Maltose
2490	Chick	First	— —	— —	+ +	+ +	— —
2491	Adult	"	— —	— —	+ —	+ +	— —
2506	Chick	"	— —	— —	+ +	+ +	— —
2521	"	"	— —	— —	+ +	+ +	— —
2530	"	"	— —	— —	+ +	+ +	— —
2530A	"	"	— —	— —	+ +	+ +	— —
2531	"	"	— —	— —	+ +	+ +	— —
2531A	"	"	— —	— —	+ +	+ +	— —
2533	"	"	— —	— —	+ +	+ +	— —
2534	Adult	"	— —	— —	+ +	+ +	— —
2540	Ovary	"	— —	— —	+ +	+ +	— —
2552	Chick	"	— —	— —	+ —	+ —	— —
2560	"	"	— —	— —	+ —	+ —	— —

TABLE 4—*Continued*

Lab. No.	Source	Subculture	Extract broth				Ox serum-water
			Lactose	Maltose	Dextrose	Mannite	Maltose
2560A	Chick	First	— —	— —	+ —	+ —	— —
2560B	"	"	— —	— —	+ +	+ +	— —
2562	"	"	— —	— —	+ +	+ +	— —
2569	"	"	— —	— —	+ —	+ —	— —
2569A	"	"	— —	— —	+ +	+ +	— —
2575	"	"	— —	— —	+ +	+ —	— —
2575A	"	"	— —	— —	+ +	+ —	— —
2575B	"	"	— —	— —	+ +	+ +	— —
2579	"	"	— —	— —	+ +	+ +	— —
2580	"	"	— —	— —	+ +	+ +	— —
2580A	"	"	— —	— —	+ +	+ —	— —
2583	"	"	— —	— —	+ +	+ +	— —
2587	"	"	— —	— —	+ +	+ +	— —
2588	"	"	— —	— —	+ +	+ +	— —
2591	"	"	— —	— —	+ +	+ +	— —
2594	"	"	— —	— —	+ +	+ —	— —
2594A	"	"	— —	— —	+ +	+ —	— —
2595	"	"	— —	— —	+ —	+ +	— —
2595A	"	"	— —	— —	+ +	+ +	— —
2595B	"	"	— —	— —	+ +	+ +	— —
2596	"	"	— —	— —	+ —	+ —	— —
2596A	"	"	— —	— —	+ +	+ +	— —
2605	"	"	— —	— —	+ +	+ +	— —
2605A	"	"	— —	— —	+ +	+ +	— —
2608	"	"	— —	— —	+ +	+ +	— —
2608A	"	"	— —	— —	+ +	+ +	— —
2609	"	"	— —	— —	+ +	+ +	— —
2609A	"	"	— —	— —	+ +	+ +	— —
2609B	"	"	— —	— —	+ +	+ +	— —
2610	"	"	— —	— —	+ +	+ +	— —
2610A	"	"	— —	— —	+ +	+ +	— —
2616	"	"	— —	— —	+ +	+ +	— —
2617	"	"	— —	— —	+ +	+ +	— —
2620	"	"	— —	— —	+ +	+ +	— —
2621	"	"	— —	— —	+ +	+ —	— —
2622	Adult	Plate	— —	— —	+ —	+ +	— —
2627	Chick	First	— —	— —	+ +	+ +	— —
2628	"	"	— —	— —	+ —	+ +	— —
2628A	"	"	— —	— —	+ —	+ +	— —
2629	Adult	Plate	— —	— —	+ +	+ +	— —
2630	Chick	First	— —	— —	+ +	+ +	— —
2632	"	"	— —	— —	+ +	+ +	— —
2633	Chick	First	— —	— —	+ +	+ +	— —
2633A	"	"	— —	— —	+ +	+ +	— —
2634	"	"	— —	— —	+ +	+ +	— —
2635	Adult	Plate	— —	— —	+ +	+ +	— —
2636	Chick	First	— —	— —	+ —	+ —	— —
2636A	"	"	— —	— —	+ +	+ —	— —
2637	"	Second	— —	— —	+ +	+ +	— —
2638	"	First	— —	— —	+ +	+ —	— —
2639	"	"	— —	— —	+ —	+ —	— —
2639A	"	"	— —	— —	+ +	+ +	— —
2641	"	"	— —	— —	+ +	+ +	— —
2642	"	"	— —	— —	+ +	+ +	— —
2647	"	"	— —	— —	+ +	+ +	— —
2649	"	"	— —	— —	+ +	+ +	— —
2650	"	"	— —	— —	+ +	+ +	— —
2652	"	"	— —	— —	+ +	+ +	— —
2652A	"	"	— —	— —	+ +	+ +	— —
2658	"	"	— —	— —	+ +	+ +	— —
2660	"	"	— —	— —	+ —	+ —	— —
2660A	"	"	— —	— —	+ —	+ —	— —
2662	"	"	— —	— —	+ —	+ —	— —

TABLE 4—*Continued*

Lab. No.	Source	Subculture	Extract broth				Ox-serum water
			Lactose	Maltose	Dextrose	Mannite	Maltose
2665	Chick	Second	— —	— —	+ +	+ +	— —
2666	"	First	— —	— —	+ +	+ +	— —
2668	"	"	— —	— —	+ —	+ +	— —
2668A	"	"	— —	— —	+ —	+ —	— —
2669	"	"	— —	— —	+ —	+ +	— —
2675	"	"	— —	— —	+ +	+ +	— —
2675A	"	"	— —	— —	+ +	+ +	— —
2683	"	"	— —	— —	+ +	+ +	— —
2684	"	"	— —	— —	+ +	+ +	— —
2685	"	"	— —	— —	+ +	+ +	— —
2686	"	"	— —	— —	+ +	+ +	— —
2687	"	"	— —	— —	+ +	+ +	— —
2697	"	"	— —	— —	+ —	+ —	— —
2702	"	"	— —	— —	+ +	+ +	— —
2703	"	"	— —	— —	+ +	+ +	— —
2703A	"	"	— —	— —	+ +	+ +	— —
2704	"	"	— —	— —	+ +	+ +	— —
2705	"	"	— —	— —	+ —	+ —	— —
2705A	"	"	— —	— —	+ —	+ —	— —
2711	"	"	— —	— —	+ +	+ +	— —
2713	"	"	— —	— —	+ +	+ +	— —
2713A	"	"	— —	— —	+ +	+ +	— —
2719	"	"	— —	— —	+ +	+ +	— —
2725	"	"	— —	— —	+ +	+ +	— —
2725A	"	"	— —	— —	+ +	+ +	— —
2726	"	"	— —	— —	+ +	+ +	— —
2730	"	"	— —	— —	+ +	+ +	— —
2730A	"	"	— —	— —	+ +	+ +	— —
2732	"	"	— —	— —	+ —	+ —	— —
2738	"	"	— —	— —	+ —	+ +	— —
2742	"	"	— —	— —	+ —	+ —	— —
2750	"	"	— —	— —	+ —	+ —	— —
2757	"	"	— —	— —	+ —	+ +	— —
2765	"	"	— —	— —	+ —	+ +	— —
2766	"	Fifth	— —	— —	+ +	+ +	— —
2768	"	First	— —	— —	+ —	+ +	— —
2768A	"	"	— —	— —	+ —	+ +	— —
2775	"	"	— —	— —	+ +	+ +	— —
2779	"	"	— —	— —	+ +	+ +	— —
2779A	"	"	— —	— —	+ +	+ +	— —
2782	"	"	— —	— —	+ —	+ +	— —
2782A	"	"	— —	— —	+ +	+ —	— —
2785	"	"	— —	— —	+ —	+ +	— —
2785A	"	"	— —	— —	+ —	+ —	— —
2786	"	Second	— —	— —	+ +	+ +	— —
2800	"	First	— —	— —	+ +	+ +	— —
2805	"	Fourth	— —	— —	+ +	+ +	— —
2806	"	First	— —	— —	+ +	+ +	— —
2808	"	"	— —	— —	+ +	+ —	— —
2811	"	"	— —	— —	+ +	+ +	— —
2811A	"	"	— —	— —	+ +	+ +	— —
2812	"	Second	— —	— —	+ +	+ +	— —
2818	"	First	— —	— —	+ +	+ +	— —
2818A	"	"	— —	— —	+ +	+ +	— —
2831	"	"	— —	— —	+ —	+ —	— —
2834	Adult	"	— —	— —	+ —	+ —	— —
2835	Chick	"	— —	— —	+ —	+ —	— —
2838	"	"	— —	— —	+ +	+ +	— —
2845	"	"	— —	— —	+ +	+ —	— —
2857	"	"	— —	— —	+ —	+ +	— —
2892	"	Second	— —	— —	+ +	+ +	— —
2901	"	First	— —	— —	+ +	+ +	— —
2903	"	"	— —	— —	+ +	+ +	— —
2969	"	"	— —	— —	+ +	+ +	— —
2976	"	"	— —	— —	+ +	+ +	— —
3049	Adult	"	— —	— —	+ —	+ —	— —

+ + = Acid and gas. + — = Acid. — — = No acid nor gas.

Seven of the 144 cultures produced acid in maltose when first examined, namely, Nos. 2637, 2665, 2766, 2786, 2805, 2812, and 2192. Examination showed that they were not pure, being contaminated with a gram positive coccus in six cases, and an unidentified gram negative rod in the seventh. In two instances some trouble was experienced in separating the organisms, but when finally shown to be pure none of these cultures produced any acid in maltose during the time they were under observation, which varied from twelve to forty days. It is difficult to understand the difference in fermentation results in maltose compared to those of Hendrickson unless it be due to the carbohydrate employed. None of the cultures examined produced acid in lactose.

Seven of the cultures were from cases of adult infection. Only two were anaerogenic. Following are details of these cases:

No. 2491.—One of a group of birds affected with chicken-pox. It had pericarditis. The ovary was normal. Culture from the pericardial sac gave cultures of *S. pullora* and *E. coli.* A bubble of gas developed in the mannite tube but none in dextrose.

No. 2534.—This bird was in good flesh but anemic. There was hemorrhage from the liver and this organ was very pale. Raised, yellowish-gray nodules on heart. Peritonitis was present and the ovary had a boiled appearance. A pure culture of *S. pullora* was obtained from the heart, liver and ovary. It produced gas in dextrose and mannite.

No. 2622.—In fair condition. Liver and spleen enlarged. Fine necrotic areas in former. Ovary normal. Myocarditis and pericarditis. A pure culture of *S. pullora* was recovered from the pericardial sac and the liver. It produced gas in mannite but not in dextrose.

No. 2629.—Bird in good condition. Liver large and friable with small necrotic areas. Hemorrhage from this organ. Heart showed raised gray areas. Ovary was normal. *S. pullora* was recovered from the heart nodules and the liver. This strain produced a small quantity of gas in dextrose and mannite.

No. 2635.—Bird in good condition. Peritonitis. Large amount of fluid exudate. Hemorrhages in heart muscle. Ovary pathological. *S. pullora* was recovered from the peritoneal exudate and produced gas in both dextrose and mannite.

No. 2834.—Emaciated and anemic. Heavily infested with capillaria and also lice. The ovary was normal. The heart showed raised gray nodules. *S. pullora* was isolated from these in pure culture. This strain did not produce gas.

No. 3049.—Four of twenty birds on range had died suddenly. There was a new growth in the abdominal cavity. Peritonitis. Ovary was pathological. Pure culture of *S. pullora* from peritoneal exudate. It did not produce gas.

Last year three out of four cultures from adults examined did not produce gas. From the foregoing it will be seen that only two out of seven strains from adults did not produce gas.

Ninety of the 134 chick cultures examined produced acid and gas in both dextrose and mannite. Eleven produced acid and gas in dextrose and acid in mannite. Thirteen produced acid and gas in mannite and acid in dextrose and twenty produced acid but no gas in both sugars. Last year four out of fifty-three cultures from chicks failed to produce gas, while this year twenty of 132 chick strains did not produce gas. Most of these strains were held for three weeks.

Goodner and May[11] state that the division of *S. pullora* into types A (aerogenic) and B (anaerogenic) is unwarranted, as in a suitable medium and under proper conditions of incubation, gas is produced by supposedly anaerogenic

strains. This work did not come to our attention in time to enable us to try out the methods advocated with our non gas-forming cultures, but such strains as are still available are being tested and comparisons will be made with other strains of this type as they are obtained.

Summary.—Cultures from 134 outbreaks of bacillary white diarrhoea were shown to be *S. pullora*. Twenty strains did not form gas with the medium and method of incubation employed. Two of seven strains from adult infections did not form gas. Maltose in ox serum-water was not split by any of the 144 strains of *S. pullora* examined.

Comparison of the Rapid and Twenty-four-Hour methods of Agglutination

In 1923 we[12] reported on a rapid agglutination test for the diagnosis of infectious abortion in cattle which gave results very close to the regular test with the sera employed. This method was tried by us[7] in 1925 for the diagnosis of *S. pullora* infection, but did not prove of value for this purpose. In each case 0.85 per cent. salt solution was employed. In 1926 Huddleson and Carlson[13] reported on a rapid test for the diagnosis of infectious abortion, using specific dilutions and twelve per cent. salt solution. Runnels et al,[14] in 1927, reported on this test as applied to the diagnosis of *S. pullora* infection and believed that an application of it could be made to the diagnosis of this condition.

During 1927 we compared this method with our regular test, using the 1-50 dilution in each case and several strains in the antigen, but otherwise as described by Runnells. Further dilutions were employed in certain doubtful cases. A comparison was made of 690 sera, details of which follow:

Comparison of our regular 3 strain antigen (Nos. 640, 931 and 1911) with a rapid antigen made from the same strains. Four hundred sera from eight flocks were tested by this combination. One hundred and five were positive and the remainder negative by the regular test. Eighteen sera were not in agreement. These are shown in Table 5.

Table 5

No.	Rapid 1–50	Regular 1–50	
2	+	—	Rapid test was slow. Possibly should have been called neg.
21	—	+	
23	+	—	Same as No. 2.
27	P	—	Partial reaction only in rapid test.
30	—	+	
38	+	—	Nos. 38 and 39. Rapid reaction slow. Regular test negative on retest in 4 dils.
39	+	—	
76	—	+	
106	—	+	
135	—	+	
148	—	+	Nos. 148 to 244 were repeated in both tests with unchanged results.
161	+	—	
175	+	—	
181	—	+	
198	—	+	
206	—	+	
244	+	—	
397	—	+	Same result when repeated.

+ = Complete agglutination. P = Partial agglutination. — = No agglutination.

From the above table it will be seen that of eighteen sera not in agreement, seven were positive in the rapid test only and ten positive in the regular test only. One gave a partial reaction by the rapid method and was negative by the regular test.

Comparison of strains Nos. 640, 931 and 1911 separately. With all of the above sera, some difficulty was experienced in reading the rapid test as the antigen had a tendency to break up into fine granules with negative sera and gave the appearance of a partial reaction. The three strains were therefore tried out separately and mixed in the rapid test against fifty sera. The regular test was applied to these sera at the same time. Four sera were positive in the regular antigen and the mixed rapid antigen but one of the sera did not agglutinate antigen No. 1911. All the antigens showed the same fine breaking up with negative sera. The granules were not like the large floccules formed by most positive sera, but rather such as may appear in a partial reaction, but it was considered advisable to try and obtain a strain that would not show this phenomenon.

Comparison of further strains for rapid antigen. Three more strains were compared, namely, Nos. B1, 1938 and 54205. The first one had shown very little tendency to agglutinate when tested in 1925 against strains Nos. 640, 931 and others, but on retesting at this time against Nos. 640 and 931 it had the highest titre with a pooled positive serum from fourteen hens, and was almost as high as the others with our regular positive control serum. Forty sera were employed in this comparison. Twenty-one were positive by the regular test and twenty-four by the rapid tests. Seven were not in agreement. Five of these were positive by the rapid tests only and two positive by the regular test only. The rapid tests were all in agreement. No. 1938 did not show the tendency to form fine granules to the same extent and was selected for use in the next group. No. B1, which we had thought might have been low in agglutinating qualities, showed marked flocculation with positive sera and also broke up in fine granules with negative sera.

Comparison of regular antigen (strains Nos. 640, 931 and 1911) and rapid antigen No. 1938. Two hundred sera from two flocks were employed in this comparison. Seventeen samples were positive by the regular test and thirteen by the rapid test. The regular antigen showed 4 more positives in this case than the rapid test. It would appear possible that this antigen, selected for its power to stand up in negative combinations, might be slow to agglutinate. On the other hand the difference might be due to the fact that it was an entirely different strain to any of the three in the regular antigen, and with other sera results might have been reversed.

A further study is being made with sera from birds in a co-operative test in which *post-mortem* and bacteriological results will be available to us, but at present this has not advanced far enough for purposes of comparison.

Comparison of the tests in various dilutions with a strong positive serum. In order to compare dilutions in the regular and rapid tests, strain No. 1938 was used to make both antigens. The twenty-four hour antigen was one-fiftieth of the strength of the rapid one and corresponded to tube 0.75 of McFarland's Nephelometer. A strong positive serum was employed and dilutions made as described in a previous article[13]. Table 6 shows the dilutions employed and results.

Table 6

Dils.	1–10	1–25	1–50	1–100	1–200	1–400	1–800	1–1200
Rapid	P	+	+	+	+	+	+	+
24-Hour	P	P	P	+	+	+	+	+

Dils.	1–1600	1–2400	1–3200	1–4800	1–6400	1–9600	1–12800
Rapid	+	P	P	P	P	—	—
24-Hour	+	+	P	P	P	—	—

+Complete agglutination.
P Partial agglutination.
—No agglutination.

Complete agglutination occurred in lower dilutions with the rapid antigen. It did not occur in as high a dilution as in the twenty-four hour antigen. On the whole, however, the two methods paralleled each other fairly closely.

Summary. Four hundred sera were compared by the rapid and regular methods in a dilution of 1-50, using the same three strains for each antigen (Nos. 640, 931 and 1911). One hundred and five were positive by the regular method. Of the eighteen disagreements, seven were positive in the rapid test only and ten positive in the twenty-four hour test only.

The rapid antigen first employed had a tendency to break up with negative sera. The three component strains were tested separately with fifty sera and gave practically the same results, except that one of the sera did not agglutinate strain No. 1911. All showed a fine granular appearance with negative sera.

Three more strains (Nos. B1, 1938 and 54205) were compared with forty sera and No. 1938 was selected for use as it picked as many positives and did not show the tendency to break up in the presence of negative sera.

The regular twenty-four hour antigen (strains 640, 931 and 1911) and a rapid antigen made from No. 1938 were compared with 200 sera. Seventeen positives were shown by the regular test and thirteen by the rapid test. The same strains were not used in each antigen so a comparison cannot fairly be made in this case.

A rapid and a twenty-four hour antigen made from 1938 were set up in fifteen dilutions varying from 1:10 to 1:12800 and paralleled each other fairly closely.

As this work was not controlled by *post-mortem* and bacteriological examination little can be said regarding it except that in a number of instances the tests were not in agreement, even when the same strains were used in the preparation of each antigen. Further work is being carried on under controlled conditions, and with the same strain or strains of bacteria in each type of antigen.

Summary of Experiments

1. The agglutination test was more satisfactory than the pullorin test as employed in the three flocks dealt with in this paper.

2. Cultures from 134 outbreaks of bacillary white diarrhoea were shown to be *S. pullora*. Twenty strains did not produce gas under our conditions

of medium and incubation. Two of seven strains from adult infections did not form gas. Maltose in ox serum-water was not spilt by any of the 144 strains of *S. pullora* examined.

3. The rapid and regular tests were not in agreement in a number of instances. Results were not controlled by *post-mortem* and bacteriological examination and the number of sera examined was small. Work is being continued with these tests under controlled conditions.

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FURTHER BACTERIOPHAGE EXPERIMENTS

Ronald Gwatkin, D.V.Sc.

In the last College report we[1] published the results of some experiments with several races of Pullora-bacteriophage. The strongest races we were able to obtain showed no practical protective value for chicks against artificial and natural infection, though in some cases, symptoms and death appeared to be slightly delayed. Pyle[2], whose work we had not seen at that time, found the same thing in his experiments. In view of these results further efforts were made to obtain a race of extreme virulence or to increase the virulence of those already on hand. As in our previous article the terms used by d'Herelle, which imply the living nature of the principle, have been adopted for purposes of description only, without the intention of expressing an opinion either for or against this theory. I am indebted for assistance with this work to Miss A. Le Grand and Mr. P. J. G. Plummer.

Three new races, Nos. R1884, R556 and 2635 were isolated and efforts made to increase their virulence, but without success. Three old races, reported on previously, were also carried further with similar results. The technique employed was that of d'Herelle[3], except that eight tubes were used for distribution of a dilution instead of ten. D'Herelle states "Among ten suspensions, each inoculated with 1 c.c. of the last active dilution of a bacteriophage, a certain number undergo bacteriophagy. Select the tube in which the phenomenon has been most marked. This suspension is filtered through a

candle and the isolation procedure is begun again. Once more that suspension in which bacteriophagy is the most intense is filtered. This procedure is repeated up to the point where the maximum virulence has been obtained." D'Herelle also states that the strain of bacteria employed is a most important factor as resistant types may weaken the bacteriophage rather than strengthen it. To save unnecessary reiteration the details of one race only are given. Results in the others were the same, except that the controls did not become lysed as in this instance.

Attempt to increase virulence of race No. 2635. A positive reacting hen was killed and the ovary was planted in 50 c.c. of sterile broth and incubated overnight. It was then filtered through paper treated with fuller's earth and then through a Berkefeld candle (W). The strain of *S. pullora* first employed was No. 1911. Sterile broth was transferred to sterile tubes in quantities of 8.5 c.c. A suspension of No. 1911 was added of such a density that 0.5 c.c. produced a turbidity in the 9 c.c. of suspension equal to tube 0.5 of McFarland's Nephelometer. One c.c. of filtrate was added to the first tube, making a dilution of 1:10 (10^{-1}). This was mixed and 1 c.c. was transferred to the next tube, making a dilution of 1:100 (10^{-2}). A fresh pipette was used for each operation and dilutions were made up to 10^{-10}. One tube contained filtrate only for evidence of contamination, and one bacterial suspension only as a check on the bacteria themselves. Tubes were incubated at 32° C. The first two tubes became clear in three hours and two hours later they were clear up to 10^{-7}. Lysis finally occurred up to 10^{-10}, at which time the first tubes were commencing to show secondary growth. As 10^{-10} was the highest dilution and as it had cleared dilutions were made from the original filtrate up to 10^{-13}. One c.c. of the 10^{-8}, 10^{-9}, 10^{-10}, 10^{-11} and 10^{-12} dilutions were each distributed among eight tubes containing 10 c.c. of a suspension of No. 1911 of the turbidity already described. In about sixteen hours results in each set of tubes were as follows: No lysis in 10^{-12} and 10^{-11}. Two lysed tubes in the 10^{-10} set (one quite clear and the other partially clear.) Two completely and two partially dissolved in 10^{-9} and all clear in 10^{-8}.

The clear tube in the 10^{-10} set was filtered and 1 c.c. placed in each of eight tubes containing 10 c.c. of a suspension of No. 1911. One tube was completely clear in seventeen hours and another almost clear. The clear tube was filtered and distributed as formerly in eight tubes of bacterial suspension. Five of these tubes cleared. One of these was filtered and dilutions made up to 10^{-11}. The 10^{-10} and 10^{-11} filtrates were distributed in eight tubes each of bacterial suspension. Two tubes cleared in the 10^{-10} set in twenty hours and one in the 10^{-11} set two hours later. Six of the latter set subsequently became clear. The first was filtered and dilutions of the filtrate made up to 10^{-13}. The 10^{-11} dilution was distributed among the usual eight tubes and the other dilutions stored in the ice chest in case required. All tubes of the 10^{-11} set became clear so the 10^{-12} dilution was similarly distributed. Seven tubes of this series became clear. A clear tube was filtered and dilutions made up to 10^{-16}. The 10^{-13} dilution was distributed in the usual manner. No clearing occurred. The 10^{-12} dilution was then distributed but again no lysis occurred. The 10^{-11} dilution was then tried in the same way but with no evidence of clearing. The 10^{-10} and 10^{-9} dilutions were distributed and these tubes became clear. A tube of the 10^{-10} dilution was filtered and dilutions made. The 10^{-10} and 10^{-11} tubes were distributed in the usual manner. One tube of 10^{-10} became clear but none of 10^{-11}. The 10^{-10} clear tube was filtered, dilutions made and the 10^{-10} dilution distributed among the usual eight tubes. Seven tubes became clear, as did

also the bacterial control tube to which no bacteriophage had been added. The 10^{-11} dilution, which had been kept in the ice chest, was then distributed but no lysis occurred. This time control remained normally cloudy. Filtered one of the 10^{-10} tubes that had cleared and distributed the 10^{-10} dilution. One tube became clear. This was filtered and dilutions made. The 10^{-10} dilution was again planted in eight tubes all of which cleared, as did also the bacterial control tube.

As the bacterial control tube had twice become clear, indicating the presence of bacteriophage, the suspensions were now made from strain 640. Six of the tubes made from the 10^{-10} dilution became clear, as did also the control tube. This culture had previously been tried in broth and had not cleared. Only one of the 10^{-11} tubes showed any tendency to clear and this never became complete, secondary growth occurring rapidly. We commenced with the same culture and distributed the 10^{-10} dilution. There was no clearing. Distributed the 10^{-9} dilution. All filtrate tubes became clear. Filtered a tube and distributed the 10^{-9} dilution. Two tubes cleared. Filtered one of these and distributed the 10^{-9} dilution again. All went clear. Filtered one tube and distributed the 10^{-10} dilution. Five tubes went clear. Filtered one of these and distributed the 10^{-10} dilution. There was no clearing. No further efforts were made with this race. Every care had been taken to make dilutions carefully and the candles had been dried so we could not account for the failure of this race to increase in virulence unless the strains of *S. pullora* employed were not suitable. Lysis of the bacterial control tubes was not due to accidental addition of bacteriophage as we were dealing with a definite quantity of each dilution and could show that the proper amount remained after addition of 1 c.c. to each of the eight tubes of bacterial suspension. A bacteriological examination was made of the first control that showed lysis, particulars of which examination are next recorded.

Bacteriological examination of a lysed bacterial control. An agar plate was made from the first bacterial control tube which showed lysis. It was incubated at 37° C. The following day two different types of colony were observed; a typical *S. pullora* type and a coarser colony composed of short, coccus-like, gram negative rods. These were transferred to agar slants and numbered 1 and 2 respectively. The next day No. 2 showed a heavier growth than No. 1. Suspensions were made of each in tubes of broth and 0.1 c.c. of bacteriophage was added to one tube of each, leaving the second in each case as a control. A stock culture of *S. pullora* was similarly treated. Both tubes of No. 1 went clear. It was evidently a mixed culture (bacteria and bacteriophage). Neither tube of No. 2 showed any clearing. The stock culture + bacteriophage was clear and the stock culture alone remained cloudy. The tubes of Nos. 1 and 2 to which no bacteriophage had been added were filtered and a few drops of each filtrate added to fresh suspensions of the stock culture. A third tube of stock culture alone was left as a control and remained uniformly cloudy. The filtrate tubes made from both Nos. 1 and 2 became clear. Evidently, the bacteriophage was present in both colonies, but was not able to produce bacteriophagy in the resistant strain.

Both cultures were transferred to lactose, maltose, mannite and dextrose. Both produced acid in dextrose and acid and gas in mannite. These changes occurred in both cultures at about the same time. No. 1 was agglutinated by anti-pullora serum as was also the stock culture referred to, but No. 2 was not agglutinated. D'Herelle states that the most constant change shown by bacteria

in a state of active or latent resistance is a loss of agglutinability with specific anti-sera. They also become coccus-like. Strain No. 2 was evidently of the resistant type. At first it was regarded as being a coccus, so much did it resemble that shape. After some subcultures on agar slants the growth of the two types appeared the same.

Mixed cultures. In the course of routine bacteriological examinations certain interesting features were noted in connection with mixed cultures. Particulars of these are given under their laboratory numbers.

No. 2800. In the course of routine examination of chicks a colony of *S. pullora* was fished from a plate to an agar slant. The plate showed only a few colonies. No growth occurred. A heavy seeding was then made on a second slant but only a sprinkling of colonies developed. These were transferred to a third slant, and to lactose, maltose, mannite and dextrose in the course of the regular examination. Acid and gas formed in the last two while no change occurred in the first two carbohydrates (a typical *S. pullora* reaction). The third slant showed a better growth. The remaining growth on the second slant was washed off and suspended in broth. This tube became clear in a few hours. It was filtered and 1 drop, 3 drops and 1 c.c. were added to a suspension of *S. pullora*, one tube of which was kept as a control. In four hours the last two tubes were clear and the one drop tube partially clear. This became quite clear later. The control tube remained cloudy.

In this case it appeared that the bacterial growth was partly suppressed by the action of a bacteriophage. This organism was subcultured daily on agar and showed normal growth after the third transfer. After each transfer had been made the growth on the old slant was suspended in broth. This was carried on to the eighteenth subculture with precisely the same results. Clearing occurred in about four and one-half hours. Secondary growth occurred in all tubes. Is it possible that the presence of a bacteriophage may account for failure to isolate *S. pullora* from some of the chicks that die in outbreaks of bacillary white diarrhea?

No. 2876. Five grammes of pus from a foal with joint-ill was incubated overnight in 50 c.c. broth. The broth was filtered through treated paper and a Berkefeld candle and 1 drop, 3 drops and 1 c.c. of the filtrate were added to suspensions of the two organisms isolated. These were a coccus and a gram negative rod, neither of which were identified. The coccus tubes were all clear in thirty-six hours, as was also the control tube. The tubes of suspension made from the gram negative rod remained cloudy. The coccus control tube, which had cleared, was filtered and the filtrate added to suspensions of twenty-four hour cultures of *Staph. aureus* and *Staph. albus* in quantities of 1 drop, 3 drops and 1 c.c. No lysis occurred. No examination was made for the presence of plaques on agar. This was another example of a mixed culture; bacteria and bacteriophage occurring together. In both cultures made during life and after death only a few colonies of the coccus developed. On the former it was the only organism present.

No. 2912. A surface agar plate made from the heart of a gosling gave a pure culture of gram positive cocci. It was noticed that no growth occurred where the heart blood was spread thickest. As it thinned out the number of colonies increased until there was a heavy growth where there was practically no blood. Colonies were transferred to agar slants, on which only a few scattered colonies developed. After two or three transfers, growth became heavy. The growth from the first slant was collected in broth, making a distinctly cloudy

suspension. The tube cleared in a few hours but secondary growth occurred later. This was evidently another case similar to No. 2800.

No. 2966. Culture was made from the heart of a chick ten weeks of age. A pure culture of a yellowish colony of gram positive rods developed on the plate. The culture was not identified. Very few colonies developed where the blood was spread thickest but those that did grow were larger. Growth increased as the blood became thinner. A colony was transferred to a slant. Only a few colonies developed. A second slant, made from the first, was better and a third gave good growth. The growth on the first slant was suspended in broth which remained cloudy for nine days and then cleared, later becoming cloudy again. Another broth suspension was made from a later subculture on agar but no lysis was apparent nor did any plaques develop on agar plates made from the broth culture. Possibly the bacteria in this case were all of the resistant type.

Summary

1. Attempts to increase the virulence of six races of Pullora-bacteriophage were unsuccessful. Several strains of *S. pullora* were employed. Failure may have been due to the use of unsuitable bacterial strains. Two of them were found to be mixed cultures (bacteria + bacteriophage).

2. Examination of one of the lysed bacterial controls of *S. pullora* showed the presence of regular and atypical colonies. The bacteria in the latter were coccus-like. They were not agglutinated by specific serum. They gave the same carbohydrate reactions as the regular colonies. Growth was heavier than the regular type but later both appeared alike.

3. Mixed cultures were encountered in three instances, apart from the two already referred to. Attention was drawn to them by the fact that growth was poorest where the blood or pus was thickest on the plates. Subsequent cultures showed the presence of the bacteriophage. This suggests the possibility that failure to isolate *S. pullora* from some dead chicks in outbreaks of bacillary white diarrhea may be due to the action of the bacteriophage.

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TWO CASE REPORTS ON FOWL

Ronald Gwatkin, D.V.Sc.

The following case reports were considered to be of sufficient interest to be worthy of publication.

The first deals with an isolated case which is probably only of interest on account of the unusual condition described, but the second presents a problem which deserves some attention, as the condition occurred in a number of birds in flocks in which methods of feeding and handling were everything that could be desired.

No. 1—Polydipsia and Chronic Diarrhea in a Cross-bred Hen

On March 30th, 1927, we received a cross-bred hen for examination and diagnosis. The history was that diarrhea had been present before laying commenced. She laid fairly well and when she became broody the owner allowed her to sit in hopes that this might be of assistance. Diarrhea persisted during the whole period and the bird was frequently forced from the nest due to this trouble. She hatched some chicks but none of her own eggs were set. She remained apparently healthy but exceedingly thirsty. To test the possibility of infection the bird had been kept in a house with several other hens for six months, but without results. When sent to us the hen had been under observation for over a year.

Appetite was good and thirst very great. The droppings were very liquid, probably due to the large amount of water taken. The droppings were collected for three days and examined for parasites or eggs. None were observed. A dose of powdered Kamala was then given and the droppings collected on subsequent days. No worms nor eggs were observed. A dose of iodine vermifuge was also given without any parasites or eggs being passed. The tuberculin test was applied and was negative. The symptoms were such as in an animal would indicate diabetes insipidus, a condition in which large amounts of water are required to enable the kidney to get rid of its solid matter. In this case it was, of course, impossible to judge the quantity of urates being passed.

On April 13th the bird was put on a course of astringents and internal antiseptics. This was continued for a month without any apparent benefit. The quantity of drinking water was limited to sixteen and then to ten ounces a day. The bird previously had been taking as much as fifty ounces a day. The droppings dried up somewhat and were definitely formed at times, but would become liquid again. The bird showed great thirst and distress during this time and the amount of water was increased to about twenty ounces. Potassium permanganate was added to the water which caused the bird to drink less but had no beneficial effect on the condition.

About the middle of June the bird began to appear pale and dull. Appetite was poorer and desire for water diminished. Temperatures taken at this time were normal, ranging from 106.1 to 107.2. On June 29th, appetite and thirst had practically disappeared and the bird was killed for *post-mortem* examination.

Post-mortem examination. Carcass was in good condition and still fairly fat. It weighed 2,300 grammes. Anemia was pronounced. The abdominal cavity contained about five ounces of clear fluid. The ovarian tissue was completely replaced by a tumour-like mass and numerous watery cysts. This tumour also involved the ceca and the pancreas. The kidney was atrophied. Respiratory apparatus was normal. There was no food in the gastro-intestinal tract but a small amount of fluid in the crop, which appeared normal, as did also the proventriculus, gizzard and small intestine.

Pathological and Bacteriological examination.—Bacteriological examination of the fluid in the abdominal cavity showed it to be sterile. Sections of tissue were examined by Dr. Schofield of the Department of Pathology. The tissue of the kidney was found to be apparently normal. The tumour was malignant and was shown to have invaded the pancreas and intestines. It was a round-celled sarcoma.

Diagnosis. No macroscopic nor microscopic changes were found which would account for the thirst. In diabetes insipidus, a disease of obscure etiology

in man and animals, there is great thirst and increased kidney secretion, and the kidneys are very slightly or not at all changed. The writer does not know of any reference to this disease in the fowl and, in any event, as the secretions of the kidneys and intestine were mixed in the cloaca it was impossible to tell in this instance whether or not that of the former was normal or changed. Tumour formation is common in the fowl and we have no knowledge of their producing such symptoms, so that it seems probable that the two conditions were independent.

No. 2.—A Condition Observed in Plymouth Rock Pullets Shortly after being placed in Laying Quarters in the Fall.

On August 20th we received two Plymouth Rock pullets, Nos. S169 and S37 for examination. The former was dead. History was that these birds had been brought in from the range and appeared well as a flock. A number had died suddenly.

S37 had a temperature of 110.4 degrees. *Post-mortem* examination showed both birds to be in good condition. The liver was pale and full of fine necrotic foci. The spleen and kidneys were enlarged and pale. No peritonitis was evident. Microscopic examination was negative. Cultures were made from the organs and only a few colonies developed on each plate. These were colon bacilli and cocci.

On August 24th we received Plymouth Rock pullet S117, which had died suddenly. *Post-mortem* examination showed the bird to be in good condition and quite fat. The liver appeared fatty and full of fine necrotic foci. The spleen was large and mottled, showing an increase of a leukemic type. Kidneys were large and pale. There was intense congestion in and surrounding the ovary, and the commencement of peritonitis was evident. Microscopical examination showed only a few bacteria out of all the smears examined from ovary, heart, liver and abdominal cavity. Cultures were made and a rabbit and a capon were given an intraperitoneal injection of a suspension of liver, heart and exudate from the peritoneum. These animals remained well. They were killed in three weeks and on *post-mortem* examination showed no changes from the normal. Only a few colonies of bacteria developed on cultures.

Sections were cut by Dr. Schofield, who reported that the spleen was hyperplastic and the liver cells full of globules of fat. There were many areas of necrosis in the liver. It was also infiltrated with lymphocytes and polymorphonuclear leucocytes and some edema was present. He considered the condition as distinctly suggestive of an infection.

The next bird, Plymouth Rock pullet S218, was received September 1st. *Post-mortem* examination showed a similar condition to that already described. In this instance, however, there were fine hemorrhages in the abdominal fat and on the mucous membrane of the proventriculus, and the ovary was not unduly congested. No bacteria were observed on microscopical examination of the organs. *Escherichia coli* was the predominant organism isolated on culture. One capon was injected with a quantity of suspension from the organs of the affected bird and another with the bacteria washed off the plates grown from the organs. Both these birds eventually died, but no peritonitis was evident, nor changes as seen in the affected bird, and it appears extremely likely they would have died in any event, as they were weaklings. The injected bacteria were not recovered from the experimental birds. Sections were cut by Dr. Schofield, whose findings were as already described for S117.

On September 3rd another dead Plymouth Rock pullet was brought in and showed the same condition. Two capons were given an intraperitoneal injection of a suspension of the organs. Microscopic and cultural examinations were also made and sections again cut by Dr. Schofield. Colon and a few coccus colonies developed on culture. Report on sections was identical with the two previous ones. One of the injected birds died, and an atypical type of *P. avicida* was recovered. As this organism had not been encountered on the cultures and as the other bird was not affected, it probably was only an accidental infection.

On September 16th Plymouth Rock pullet 122538 was examined and showed identical *post-mortem* lesions. It was not fresh enough for cultural work. This was the last one received from this source.

On September 7th we received a Plymouth Rock pullet from Toronto which showed the same lesions on *post-mortem* examination. The letter did not indicate whether or not any others were affected, but suggested poisoning as this one had died so suddenly. They were on free range and just beginning to lay. The carcass was not sufficiently fresh to be used for experimental work.

On September 17th we received two Plymouth Rock pullets from Arkona. These were from different pens on the same premises and had been found dead. Again poisoning was suspected, owing to the suddenness of death. *Post-mortem* lesions were identical with those already described. The carcasses were too decomposed to be of any value for cultures or sections.

The high temperature in the only living bird examined, the enlargement of the spleen and the condition of the liver are indicative of infection, but we were unable to reproduce the condition and the bacteria isolated did not seem to be present in sufficient numbers to be of significance. It must be remembered, however, that some infectious conditions are difficult to reproduce, as, for example, septic pneumonia in calves, and it may be that this is somewhat similar. The lesions were not such as one would expect to encounter in any form of poisoning. We do not know whether feed could produce such changes, nor have we any suggestion to offer at this time on the etiological factor or factors involved. The condition does not appear to be the same as the liver conditions encountered in the late winter and early spring, as in the latter we have not observed the changes in the spleen which were constant in these cases. Further work will be carried on as suitable material becomes available.

SEVENTH
ANNUAL REPORT

OF THE

MINIMUM WAGE BOARD

1927

PRINTED BY ORDER OF
THE LEGISLATIVE ASSEMBLY OF ONTARIO

ONTARIO

TORONTO
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Toronto, March 4th, 1928.

To His Honour William D. Ross, Esq.,
Lieutenant-Governor of the Province of Ontario.

May It Please Your Honour:

The undersigned has the honour to present to Your Honour the Seventh Annual Report of the Minimum Wage Board of Ontario, for the year 1927.

Respectfully submitted,

Forbes Godfrey,
Minister of Health and Labour.

Toronto, March 4th, 1928.

The Honourable Forbes Godfrey, M.D.,
Minister of Labour,
Parliament Buildings, Toronto.

Sir:—I have the honour to submit herewith the Seventh Annual Report of the Minimum Wage Board.

I have the honour to be,

Sir,

Your obedient servant,

J. W. Macmillan,
Chairman.

ANNUAL REPORT

MINIMUM WAGE BOARD, 1927

The Minimum Wage Board has continued during the fiscal year 1926-27 to administer the law committed to it. It has been a year of increasing industrial prosperity, in which the female workers of the Province have shared more largely because of the protection we have given them. It is not only in times of trade depression that standards of wages tend to fall. Periods of expansion also threaten them, though in quite another way. If, on the one hand, hard times mean retrenchment in the wage expenditures, furthered by the underbidding of workers out of jobs, on the other hand, good times mean the starting of new businesses, many of which are in the hands of men without ripe business experience and of very slender resources, whose only wage policy is to keep wages down. A considerable number of the complaints which reach our office come from such plants, and our investigations show that these employers have never related wages to production nor considered how costly low wages and a high labour turnover may prove.

Cost of Living Budget

As the minimum wage levels are determined by the cost of living, it is necessary to estimate the least sum upon which a working woman can be expected to support herself. Here is the budget for Toronto, as revised in October, 1927:

Item — October, 1927		Cost per year
Board and lodging at $7.00 per week		$364 00
Clothing:		
Footwear and repairs, 3 pairs, $5.00, $4.00, $4.00; bedroom slippers, $1.25; rubbers or goloshes, $3.00; repairs, $2.00	$19 25	
Stockings	10 00	
Underwear	8 50	
Nightgowns	4 00	
Costume slips and bloomers	5 00	
Corsets and brassiers	5 50	
Kimona (two years)	1 00	
Hats	11 00	
Suit (half cost to wear two years) or skirt (one year, $5.00) and light coat (two years, $12.50)	11 25	
Winter coat, to wear two years	8 25	
Winter dresses	10 00	
Summer dresses, two or three	12 00	
Shirt waists	8 50	
Sweater (two years)	2 00	
Aprons	2 50	
Handkerchiefs	2 00	
Gloves	4 00	
Scarf	1 00	
Umbrella, to last two years	1 25	
Total expense for clothing		$127 00

SUNDRIES:		
Laundry	$39 00	
Doctor, dentist, optician	20 00	
Carfare	39 00	
Reading matter	6 00	
Postage and stationery	5 00	
Recreation and amusement	23 00	
Church and charity	10 00	
Incidentals, including brush, comb, soap, tooth paste, talcum powder, nail file, shoe polish, hand lotion, pins, needles, thread, whisk, shoe laces, etc	20 00	
Total expenses for sundries		$162 00
Total expenses for year		$653 00
Board and lodging per week	$7 00	
Clothing per week	2 44	
Sundries per week	3 06	
Total per week	$12 50	

COMPARATIVE STATISTICS

The Board collects each year reports of wages and hours. During the first years of its operations it was able to include in this statement the returns of each successive year. Now, however, with seven years of activity behind us, we are forced to be content with less exhaustive statistics. It seems best to make the comparison between the first collection of returns and the latest. The two columns thus show, with two exceptions, wages and hours before the order went into force in contrast with the year 1927. The two exceptions are in the Food and Paper Trades, each of which was subjected to a reclassification in 1925, which made it impracticable to exhibit such a contrast. Orders 34 (Food) and 39 (Paper) therefore show the two years 1926 and 1927. In these two cases there is no contrast between "before and after taking."

ORDER NO. 31

This order deals with laundries, dye-works and dry-cleaning establishments. It incorporates and supersedes Orders 1, 4 and 5.

In the City of Toronto:

	1921	1927
Number of firms reporting	33	41
Total number of female employees	706	1,234
Over 18 years	638	1,100
Under 18 years	68	134
Total weekly wages	$8,888 94	$15,818 95
Over 18 years	8,253 94	14,446 65
Under 18 years	635 00	1,372 30
Average weekly wages	$12 59	$12 82
Over 18 years	12 93	13 13
Under 18 years	9 33	10 24
Percentage of young girls under 18	9.6	10.9
Percentage of married women under 50	....	21.9
Average hours worked per week	44.8	46.7

Weekly rate of wages:	1921	1927
Under $7 00	1	....
7- 8	1	....
8- 9	8	1
9-10	33	53
10-11	65	146
11-12	72	103
12-13	168	433
13-14	106	171
14-15	89	121
15-16	68	74
16-18	51	54
18-20	20	31
20-22	16	27
22-up	8	20
Total	706	1,234

In cities of more than 30,000 population, excepting Toronto:

	1921	1927
Number of firms reporting	26	43
Total number of female employees	412	575
Over 18 years	359	531
Under 18 years	53	44
Total weekly wages	$4,825 40	$7,150 73
Over 18 years	4,322 60	6,723 71
Under 18 years	502 80	427 02
Average weekly wages	$11 71	$12 43
Over 18 years	12 04	12 65
Under 18 years	9 48	9 71
Percentage of young girls under 18	12.8	7.6
Percentage of married women under 50	....	20.5
Average hours worked per week	47.2	48.4

Weekly rate of wages:	1921	1927
Under $7 00	7	4
7- 8	13	12
8- 9	47	10
9-10	50	7
10-11	54	54
11-12	46	44
12-13	56	238
13-14	43	70
14-15	24	35
15-16	30	35
16-18	14	18
18-20	16	19
20-22	4	15
22-up	8	14
Total	412	575

In places having less than 30,000 population:

	1921	1927
Number of firms reporting	33	41
Total number of female employees	317	428
Over 18 years	228	382
Under 18 years	89	46
Total weekly wages	$3,395 56	$4,974 30
Over 18 years	2,594 96	4,537 79
Under 18 years	800 60	436 51
Average weekly wages	$10 71	$11 62
Over 18 years	11 38	11 88
Under 18 years	8 99	9 49
Percentage of young girls under 18	28.07	10.8
Percentage of married women under 50	....	20.1
Average hours worked per week	50.6	48.9

Weekly rate of wages	1921	1927
Under $7 00	6	2
7– 8	20	12
8– 9	70	12
9–10	39	49
10–11	39	54
11–12	32	134
12–13	48	74
13–14	22	29
14–15	14	18
15–16	15	17
16–18	4	12
18–20	2	10
20–22	6	1
22–up	....	4
Total	317	428

Orders Nos. 3, 6, 10, 29

Retail Stores

These govern saleswomen in retail stores. The following tables give particulars for a number of typical stores, the same stores, on the whole, having been taken throughout the years compared. It is a practical impossibility to gather returns from all the retail stores, so the endeavour is made to present a picture which may be taken as representing generally the several parts of the Province.

Order No. 3

Retail Stores in Toronto:

	1921	1927
Number of firms reporting	13	23
Total number of female employees	391	420
Over 18 years	349	360
Under 18 years	42	60
Total weekly wages	$5,179 50	$6,552 90
Over 18 years	4,693 50	5,857 10
Under 18 years	486 00	695 80
Average weekly wages	$13 25	$15 60
Over 18 years	13 44	16 27
Under 18 years	11 57	11 59
Percentage of young girls under 18	10.7	14.3
Percentage of married women under 50	....	8.1
Average hours worked per week	49	50.1

Weekly rate of wages:	1921	1927
Under $7 00	4	1
7– 8	9	....
8– 9	....	3
9–10	9	6
10–11	15	6
11–12	46	21
12–13	109	106
13–14	53	38
14–15	46	40
15–16	35	34
16–18	30	47
18–20	14	37
20–22	10	21
22–up	11	60
Total	391	420

Order No. 6

Retail stores in cities of 30,000 or over, excepting Toronto:

	1921	1927
Number of firms reporting	26	21
Total number of female employees	1,123	1,183
Over 18 years	930	1,142
Under 18 years	193	41
Total weekly wages	$14,045 00	$17,138 58
Over 18 years	12,325 50	16,763 58
Under 18 years	1,619 50	375 00
Average weekly wages	$12 50	$14 49
Over 18 years	13 25	14 69
Under 18 years	8 39	9 15
Percentage of young girls under 18	17.1	3.5
Percentage of married women under 50	....	5.5
Average hours worked per week	48	47.6

Weekly rate of wages:	1921	1927
Under $7 00	37	2
7– 8	31	2
8– 9	127	23
9–10	78	16
10–11	185	55
11–12	77	48
12–13	188	385
13–14	67	91
14–15	65	86
15–16	115	217
16–18	49	74
18–20	34	58
20–22	29	40
22–up	41	86
Total	1,123	1,183

Order No. 10

Retail stores in towns and cities from 5,000 to 30,000 population:

	1921	1927
Number of firms reporting	103	67
Total number of female employees	1,171	954
Over 18 years	1,052	903
Under 18 years	119	51
Total weekly wages	$14,695 36	$12,898 33
Over 18 years	13,876 36	12,384 13
Under 18 years	819 00	504 20
Average weekly wages	$12 55	$13 52
Over 18 years	13 19	13 71
Under 18 years	7 72	10 08
Percentage of young girls under 18	10.1	5.3
Percentage of married women under 50	....	4.7
Average hours worked per week	50.1	49.2

Weekly rate of wages:	1921	1927
Under $7 00	63	7
7– 8	45	18
8– 9	74	29
9–10	107	45
10–11	166	109
11–12	73	100
12–13	171	151
13–14	38	54
14–15	54	78
15–16	127	110
16–18	83	84
18–20	47	45
20–22	57	52
22–up	66	72
Total	1,171	954

Retail stores in places under 5,000 population:

	1921	1927
Number of firms reporting	29	19
Total number of female employees	149	109
Over 18 years	140	106
Under 18 years	9	3
Total weekly wages	$1,772 65	$1,333 34
Over 18 years	1,693 15	1,304 84
Under 18 years	79 50	28 50
Average weekly wages	$11 89	$12 23
Over 18 years	12 09	12 31
Under 18 years	8 83	9 50
Percentage of young girls under 18	6	5.5
Percentage of married women under 50	....	2.7
Average hours worked per week	52.5	49

Weekly rate of wages:	1921	1927
Under $7 00	11	6
7– 8	9	8
8– 9	10	10
9–10	12	15
10–11	28	13
11–12	2	4
12–13	22	16
13–14	4	5
14–15	4	5
15–16	11	8
16–18	3	2
18–20	7	7
20–22	8	1
22–up	8	9
Total	149	109

Order No. 29

This order governs departmental stores in Toronto having more than 150 employees. It covers saleswomen and the mail order employees, but not the restaurant or operative employees.

	1921	1927
Number of firms reporting	3	2
Total number of female employees	2,782	3,343
Over 18 years	2,376	2,967
Under 18 years	406	376
Total weekly wages	$38,580 50	$51,026 00
Over 18 years	34,648 50	47,380 50
Under 18 years	3,932 50	3,645 50
Average weekly wages	$13 86	$15 26
Over 18 years	14 58	9 69
Under 18 years	9 68	15 97
Percentage of young girls under 18	14.6	11.2
Percentage of married women under 50	....	20.2
Average hours worked per week	47	47

Weekly rate of wages:	1921	1927
Under $7 00	....	....
7– 8	10	....
8– 9	178	89
9–10	171	95
10–11	101	100
11–12	71	81
12–13	309	258
13–14	324	434
14–15	393	550
15–16	398	532
16–18	428	542
18–10	181	296
20–22	111	150
22–up	107	216
Total	2,782	3,343

Orders Nos. 13, 14, 15, 16

The Textile Trades

These are the factories engaged in knitting, weaving and spinning operations

Order No. 13

Textile factories in Toronto:

	1922	1927
Number of firms reporting	31	40
Total number of female employees	1,773	2,435
Over 18 years	1,482	2,199
Under 18 years	291	236
Total weekly wages	$23,757 45	$35,363 96
Over 18 years	20,817 13	32,877 02
Under 18 years	2,940 32	2,486 94
Average weekly wages	$13 39	$14 52
Over 18 years	14 04	14 95
Under 18 years	10 10	10 54
Percentage of young girls under 18	16.4	9.7
Percentage of married women under 50	....	19.8
Average hours worked per week	45.5	45.3

Weekly rate of wages:	1922	1927
Under $7 00	10	1
7– 8	14	13
8– 9	20	76
9–10	55	102
10–11	131	137
11–12	161	178
12–13	262	391
13–14	184	304
14–15	198	214
15–16	178	264
16–18	255	341
18–20	200	177
20–22	74	122
22–up	31	115
Total	1,773	2,435

Order No. 14

Textile factories in cities of 30,000 population or over, excepting Toronto:

	1922	1927
Number of firms reporting	20	24
Total number of female employees	2,173	4,213
Over 18 years	1,555	3,568
Under 18 years	618	645
Total weekly wages	$26,788 24	$57,136 34
Over 18 years	20,547 52	49,829 37
Under 18 years	6,220 70	7,306 97
Average weekly wages	$12 32	$13 56
Over 18 years	13 21	13 97
Under 18 years	10 06	11 33
Percentage of young girls under 18	28.4	15.3
Percentage of married women under 50	....	19.9
Average hours worked per week	48.1	48.1

Weekly rate of wages:	1922	1927
Under $7 00	30	....
7– 8	77	6
8– 9	156	140
9–10	194	217
10–11	284	378
11–12	215	437
12–13	293	857
13–14	216	475
14–15	202	324
15–16	189	325
16–18	180	466
18–20	89	336
20–22	28	151
22–up	20	101
Total	2,173	4,213

Order No. 15

Textile factories in cities and towns of from 5,000 to 30,000 population:

	1922	1927
Number of firms reporting	53	62
Total number of female employees	3,451	5,202
Over 18 years	2,540	4,024
Under 18 years	911	1,178
Total weekly wages	$41,539 16	$66,183 87
Over 18 years	33,557 54	53,546 48
Under 18 years	7,981 62	12,637 39
Average weekly wages	$12 06	$12 72
Over 18 years	13 21	13 31
Under 18 years	8 76	10 73
Percentage of young girls under 18 years	26.4	22.6
Percentage of married women under 50	....	14.8
Average hours worked per week	49.1	50.2

Weekly rate of wages:	1922	1927
Under $7 00	94	16
7– 8	168	180
8– 9	275	277
9–10	366	388
10–11	466	586
11–12	370	1,123
12–13	435	608
13–14	348	552
14–15	322	363
15–16	162	376
16–18	227	254
18–20	138	234
20–22	45	121
22–up	35	124
Total	3,451	5,202

Order No. 16

Textile factories in places having less than 5,000 urban population:

	1922	1927
Number of firms reporting	60	59
Total number of female employees	2,237	2,468
Over 18 years	1,813	2,043
Under 18 years	424	425
Total weekly wages	$24,982 02	$30,308 19
Over 18 years	21,622 79	26,248 93
Under 18 years	3,359 23	4,059 26
Average weekly wages	$11 17	$12 28
Over 18 years	11 93	12 85
Under 18 years	7 92	9 55
Percentage of young girls under 18	18.9	17.2
Percentage of married women under 50	....	15.8
Average hours worked per week	51.4	50.9

Weekly rate of wages:	1922	1927
Under $7 00	123	30
7– 8	79	78
8– 9	217	176
9–10	249	326
10–11	392	355
11–12	302	284
12–13	211	547
13–14	347	142
14–15	86	81
15–16	73	159
16–18	78	182
18–20	47	34
20–22	19	11
22–up	14	63
Total	2,237	2,468

Orders Nos. 17, 18, 19, 20

The Needle Trades

These are the factories whose chief implement is the sewing machine.

Order No. 17

In the City of Toronto:

	1922	1927
Number of firms reporting	269	372
Total number of female employees	7,187	8,695
Over 18 years	6,676	8,143
Under 18 years	511	552
Total weekly wages	$97,958 39	$134,804 88
Over 18 years	93,897 65	129,077 99
Under 18 years	4,060 74	5,726 89
Average weekly wages	$13 63	$15 50
Over 18 years	14 06	15 85
Under 18 years	7 95	10 37
Percentage of young girls under 18	7.1	6.3
Percentage of married women under 50	....	18.9
Average hours worked per week	44.2	44.5

Weekly rate of wages:	1922	1927
Under $7 00	99	26
7– 8	72	60
8– 9	150	200
9–10	190	170
10–11	532	508
11–12	471	554
12–13	870	1,560
13–14	1,390	1,035
14–15	353	562
15–16	592	801
16–18	731	897
18–20	600	738
20–22	371	587
22–up	766	997
Total	7,187	8,695

Order No. 18

Needle trade factories in cities of 30,000 population or over, excepting Toronto.

	1922	1927
Number of firms reporting	51	73
Total number of female employees	874	930
Over 18 years	811	884
Under 18 years	63	46
Total weekly wages	$11,764 27	$13,263 86
Over 18 years	11,229 17	12,840 46
Under 18 years	535 10	423 40
Average weekly wages	$13 46	$14 26
Over 18 years	13 84	14 53
Under 18 years	8 49	9 20
Percentage of young girls under 18	7.2	4.9
Percentage of married women under 50	....	27.2
Average hours worked per week	45.1	47.3

Weekly rate of wages:	1922	1927
Under $7 00	40	1
7– 8	39	12
8– 9	48	27
9–10	49	77
10–11	72	74
11–12	69	128
12–13	85	98
13–14	74	76
14–15	78	73
15–16	66	112
16–18	105	89
18–20	76	67
20–22	41	39
22–up	32	57
Total	874	930

Order No. 19

Needle trade factories in cities and towns of from 5,000 to 30,000 population:

	1922	1927
Number of firms reporting	37	55
Total number of female employees	1,157	1,823
Over 18 years	954	1,599
Under 18 years	203	224
Total weekly wages	$13,599 09	$25,736 80
Over 18 years	12,310 26	23,592 60
Under 18 years	1,288 83	2,144 20
Average weekly wages	$11 75	$14 12
Over 18 years	12 90	14 75
Under 18 years	6 34	9 57
Percentage of young girls under 18	17.5	12.2
Percentage of married women under 50	....	13.5
Average hours worked per week	46.9	46.5

Weekly rate of wages:	1922	1927
Under $7 00	83	34
7– 8	97	58
8– 9	95	110
9–10	89	135
10–11	118	114
11–12	95	201
12–13	105	238
13–14	91	145
14–15	109	144
15–16	57	124
16–18	158	215
18–20	33	93
20–22	15	60
22–up	12	152
Total	1,157	1,823

Order No. 20

Needle trade factories in places having less than 5,000 urban population:

	1922	1927
Number of firms reporting	10	21
Total number of female employees	107	245
Over 18 years	100	211
Under 18 years	7	34
Total weekly wages	$999 09	$3,123 34
Over 18 years	938 11	2,829 22
Under 18 years	60 98	294 12
Average weekly wages	$9 33	$12 75
Over 18 years	9 38	13 41
Under 18 years	8 71	8 65
Percentage of young girls under 18	6.5	13.9
Percentage of married women under 50	....	18.8
Average hours worked per week	47.5	46.4

Weekly rate of wages:	1922	1927
Under $7 00	24	3
7– 8	10	21
8– 9	13	22
9–10	25	19
10–11	13	44
11–12	2	23
12–13	7	28
13–14	3	20
14–15	2	16
15–16	3	8
16–18	3	12
18–20	....	6
20–22	1	4
22–up	1	19
Total	107	245

Orders Nos. 21, 22, 23, 24

These govern wages in the following trades: Drugs, chemicals, pharmaceutical or toilet preparations, dyes, inks, shoe blacking or polish, mucilage, medicines, non-corrosive acids and non-hazardous chemicals or chemical preparations.

Order No. 21

In the City of Toronto:

	1923	1927
Number of firms reporting	58	70
Total number of female employees	635	732
Over 18 years	511	625
Under 18 years	124	107
Total weekly wages	$8,169.92	$10,810 87
Over 18 years	6,824 45	9,670 19
Under 18 years	1,345 47	1,140 68
Average weekly wages	$12 86	$14 77
Over 18 years	13 35	15 47
Under 18 years	10 85	10 66
Percentage of young girls under 18	19.5	14.6
Percentage of married women under 50	14.6	12.9
Average hours worked per week	44.3	44.07

Weekly rate of wages:	1923	1927
Under $7 00	4	....
7– 8	4	....
8– 9	13	26
9–10	26	19
10–11	79	42
11–12	50	39
12–13	154	138
13–14	86	82
14–15	101	101
15–16	49	78
16–18	35	81
18–20	14	41
20–22	7	30
22–up	13	56
Total	635	732

Order No. 22

In cities of 30,000 population or over, excepting Toronto.

	1923	1927
Number of firms reporting	25	29
Total number of female employees	213	258
Over 18 years	172	219
Under 18 years	41	39
Total weekly wages	$2,768 71	$3,695 22
Over 18 years	2,291 56	3,269 82
Under 18 years	477 15	425 40
Average weekly wages	$12 99	$14 32
Over 18 years	13 32	14 93
Under 18 years	11 63	10 91
Percentage of young girls under 18	19.09	15.1
Percentage of married women under 50	8	11.6
Average hours worked per week	....	44.6

Weekly rate of wages:	1923	1927
Under $7 00	....	....
7– 8	3	....
8– 9	24	6
9–10	24	13
10–11	17	24
11–12	34	73
12–13	19	22
13–14	28	27
14–15	17	18
15–16	10	15
16–18	14	12
18–20	11	14
20–22	5	7
22–up	7	27
Total	213	258

Order No. 23

In cities and towns from 5,000 to 30,000 population:

	1923	1927
Number of firms reporting	15	12
Total number of female employees	207	127
Over 18 years	174	119
Under 18 years	33	8
Total weekly wages	$2,673 65	$2,215 33
Over 18 years	2,287 94	2,137 83
Under 18 years	385 71	77 50
Average weekly wages	$12 92	$17 44
Over 18 years	13 15	17 96
Under 18 years	11 69	9 69
Percentage of young girls under 18	15.9	6.3
Percentage of married women under 50	2.9	.78
Average hours worked per week	44.5	42.9

Weekly rate of wages:	1923	1927
Under $7 00	....	....
7– 8	1	2
8– 9	3	2
9–10	11	....
10–11	12	2
11–12	56	14
12–13	26	8
13–14	25	8
14–15	17	7
15–16	14	11
16–18	35	32
18–20	4	8
20–22	1	10
22–up	2	23
Total	207	127

Order No. 24

In places having less than 5,000 urban population:

	1923	1927
Number of firms reporting	14	14
Total number of female employees	174	206
Over 18 years	146	194
Under 18 years	28	12
Total weekly wages	$1,805 47	$2,513 38
Over 18 years	1,559 07	2,395 63
Under 18 years	246 40	117 75
Average weekly wages	$10 38	$12 20
Over 18 years	10 68	12 35
Under 18 years	8 80	9 81
Percentage of young girls under 18	16.09	5.8
Percentage of married women under 50	3.45	8.7
Average hours worked per week	46.2	47.5

Weekly rate of wages:	1923	1927
Under $7 00	....	....
7– 8	35	1
8– 9	14	11
9–10	56	19
10–11	23	64
11–12	12	35
12–13	9	21
13–14	3	9
14–15	5	12
15–16	5	6
16–18	3	10
18–20	4	7
20–22	2	6
22–up	3	5
Total	174	206

Order No. 28

These are the factories engaged in the boot and shoe and other leather trades:

In the City of Toronto.

	1923	1927
Number of firms reporting	28	34
Total number of female employees	381	650
Over 18 years	299	532
Under 18 years	82	118
Total weekly wages	$5,519 98	$9,474 80
Over 18 years	4,674 65	8,319 01
Under 18 years	845 33	1,155 79
Average weekly wage	$14 48	$14 58
Over 18 years	15 64	15 63
Under 18 years	10 31	9 79
Percentage of young girls under 18	21.5	18.2
Percentage of married women under 50	21.8	20.8
Average hours worked per week	45.1	45.2

Weekly rate of wages:	1923	1927
Under $7 00	....	....
7- 8	8	2
8- 9	21	51
9-10	25	34
10-11	30	44
11-12	12	34
12-13	39	80
13-14	21	45
14-15	24	69
15-16	41	52
16-18	47	79
18-20	45	60
20-22	47	67
22-up	21	33
Total	381	650

The same trades in cities over 30,000, excepting Toronto:

	1923	1927
Number of firms reporting	5	9
Total number of female employees	107	205
Over 18 years of age	97	190
Under 18 years	10	15
Total weekly wages	$1,626 07	$2,973 28
Over 18 years	1,522 37	2,815 21
Under 18 years	103 70	158 07
Average weekly wages	$15 19	$14 50
Over 18 years	15 71	14 82
Under 18 years	10 37	10 54
Percentage of girls under 18	9.3	7.3
Percentage of married women under 50	33.6	22.9
Average hours worked per week	47	47.6

Weekly rate of wages:	1923	1927
Under $7 00	1	1
7- 8	....	2
8- 9	4	10
9-10	4	18
10-11	9	14
11-12	6	10
12-13	8	25
13-14	16	13
14-15	6	21
15-16	12	25
16-18	15	25
18-20	10	19
20-22	6	11
22-up	10	11
Total	102	205

The same trade in towns and cities of from 5,000 to 30,000 population:

	1923	1927
Number of firms reporting	28	24
Total number of female employees	544	610
Over 18 years	443	507
Under 18 years	101	106
Total weekly wages	$7,003 32	$8,580 06
Over 18 years	6,058 87	7,522 51
Under 18 years	944 45	1,057 55
Average weekly wages	$12 87	$14 07
Over 18 years	13 67	14 92
Under 18 years	9 35	9 98
Percentage of young girls under 18	18.5	17.3
Percentage of married women under 50	14.9	17.3
Average hours worked per week	49.2	49.6

Weekly rate of wages:	1923	1927
Under $7 00	15	5
7– 8	18	35
8– 9	46	34
9–10	24	22
10–11	57	53
11–12	29	49
12–13	131	57
13–14	42	37
14–15	23	126
15–16	39	56
16–18	41	63
18–20	41	32
20–22	19	16
22–up	19	25
Total	544	610

The same trades in places under 5,000 population:

	1923	1927
Total number of firms reporting	17	19
Total number of female employees	335	557
Over 18 years	275	424
Under 18 years	60	133
Total weekly wages	$3,737 14	$6,378 21
Over 18 years	3,226 47	5,221 44
Under 18 years	510 67	1,156 77
Average weekly wages	$11 15	$11 45
Over 18 years	11 73	12 31
Under 18 years	8 51	8 69
Percentage of young girls under 18	17.9	23.9
Percentage of married women under 50	10.7	16.3
Average hours worked per week	48.8	51

Weekly rate of wages:	1923	1927
Under $7 00	28	38
7– 8	29	46
8– 9	34	63
9–10	42	50
10–11	44	92
11–12	35	55
12–13	34	53
13–14	18	49
14–15	16	32
15–16	12	15
16–18	27	26
18–20	5	20
20–22	5	10
22–up	6	8
Total	335	557

Order No. 30

These factories make electrical goods:
In the City of Toronto:

	1923	1927
Number of firms reporting	8	15
Total number of female employees	593	567
Over 18 years	488	512
Under 18 years	105	55
Total weekly wages	$7,668 87	$8,578 22
Over 18 years	6,582 59	7,869 00
Under 18 years	1,086 28	709 20
Average weekly wages	$12 93	$15 13
Over 18 years	13 51	15 37
Under 18 years	10 34	12 89
Percentage of young girls under 18	17.87	9.7
Percentage of married women under 50	16.6	15.6
Average hours worked per week	47	46.6

Weekly rate of wages:	1923	1927
Under $7 00	....	....
7– 8	....	....
8– 9	9	9
9–10	15	16
10–11	36	28
11–12	120	18
12–13	97	99
13–14	94	59
14–15	100	63
15–16	43	40
16–18	42	57
18–20	25	155
20–22	9	12
22–up	3	11
Total	593	567

The same trade in cities over 30,000, excepting Toronto:

	1923	1927
Number of firms reporting	4	6
Total number of female employees	73	435
Over 18 years	52	400
Under 18 years	21	35
Total weekly wages	$1,015 09	$7,312 70
Over 18 years	765 42	6,926 81
Under 18 years	250 67	385 89
Average weekly wages	$13 91	$16 81
Over 18 years	14 72	17 31
Under 18 years	11 93	11 02
Percentage of young girls under 18	27.8	8.05
Percentage of married women under 50	9.6	6.2
Average hours worked per week	46.6	51.9

Weekly rate of wages:	1923	1927
Under $7 00	....	....
7– 8	....	....
8– 9	1	....
9–10	4	....
10–11	7	30
11–12	11	22
12–13	7	22
13–14	10	29
14–15	11	1
15–16	3	14
16–18	9	241
18–20	8	38
20–22	2	23
22–up	....	15
Total	73	435

The same trade in cities and towns of from 5,000 to 30,000 population:

	1923	1927
Number of firms reporting	4	7
Total number of female employees	32	382
Over 18 years	21	342
Under 18 years	11	40
Total weekly wages	$351 25	$4,721 14
Over 18 years	242 75	4,312 35
Under 18 years	108 50	407 79
Average weekly wages	$10 00	$12 36
Over 18 years	11 56	12 61
Under 18 years	9 86	10 19
Percentage of young girls under 18	34.4	10.5
Percentage of married women under 50	12.5	15.7
Average hours worked per week	48.5	47.2

Weekly rate of wages:	1923	1927
Under $7 00	....	....
7– 8	....	6
8– 9	4	6
9–10	....	42
10–11	17	38
11–12	4	60
12–13	2	104
13–14	1	47
14–15	3	38
15–16	....	19
16–18	....	8
18–20	....	7
20–22	1	5
22–up	....	2
Total	32	382

The same trades in places under 5,000:

	1923	1927
Number of firms reporting	1	2
Total number of female employees	3	26
Over 18 years	3	25
Under 18 years	....	1
Total weekly wages	$34 00	$324 00
Over 18 years	34 00	314 00
Under 18 years	....	10 00
Average weekly wages	$11 33	$12 46
Over 18 years	11 33	12 56
Under 18 years	....	10 00
Percentage of young girls under 18 years	....	3.9
Percentage of married women under 50	....	11.6
Average hours worked per week	50	40.3

Weekly rate of wages:	1923	1927
Under $7 00	....	....
7– 8	....	....
8– 9	....	....
9–10	....	....
10–11	2	9
11–12	....	....
12–13	1	7
13–14	....	8
14–15	....	....
15–16	....	....
16–18	....	1
18–20	....	....
20–22	....	1
22–up	....	....
Total	3	26

Order No. 34

The food trades, including the making of confectionery, biscuit, chocolate, jam, gum, grocery specialties, crushed fruit, syrup, pickles, together with bakeries, packing houses and all allied industries (excepting seasonal canneries).

This order includes part of Order No. 2, which went into force August 1st, 1921. The latter part of this order came into force October 1st, 1924.

In the City of Toronto:

	1926	1927
Number of firms reporting	84	88
Total number of female employees	2,530	2,652
Over 18 years	2,132	2,214
Under 18 years	398	438

Total weekly wages	$33,265 40	$34,993 48
Over 18 years	28,394 85	30,528 79
Under 18 years	4,870 55	4,464 69
Average weekly wages	13.15	13.19
Over 18 years	13.46	13.79
Under 18 years	12.24	10.19
Percentage of young girls under 18	15.7	16.5
Percentage of married women under 50	9.9	20.6
Average hours worked per week	46.1	45.3

Weekly rate of wages:	1926	1927
Under $7 00	8	3
7– 8	....	2
8– 9	129	104
9–10	165	127
10–11	206	188
11–12	262	201
12–13	811	913
13–14	272	291
14–15	194	197
15–16	193	237
16–18	134	181
18–20	73	91
20–22	35	46
22–up	48	71
Total	2,530	2,652

The same trades in cities of 30,000 population or over, excepting Toronto:

	1926	1927
Number of firms reporting	65	68
Total number of female employees	925	867
Over 18 years	813	750
Under 18 years	112	117
Total weekly wages	$11,530 57	$10,610 80
Over 18 years	10,248 89	9,363 37
Under 18 years	1,281 68	1,247 43
Average weekly wages	$12 47	$12 24
Over 18 years	12 61	12 49
Under 18 years	11 44	10 66
Percentage of young girls under 18	12.1	13.5
Percentage of married women under 50	16.4	15.6
Average hours worked per week	46.5	48.3

Weekly rate of wages:	1926	1927
Under $7 00	11	22
7– 8	15	17
8– 9	73	51
9–10	66	59
10–11	120	65
11–12	160	129
12–13	143	203
13–14	90	83
14–15	68	93
15–16	85	54
16–18	48	45
18–20	23	20
20–22	15	10
22–up	8	16
Total	925	867

The same trades in places of 5,000 to 30,000 population:

	1926	1927
Total number of firms reporting	76	72
Total number of female employees	612	488
Over 18 years	503	396
Under 18 years	109	92
Total weekly wages	$7,259 06	$5,957 91
Over 18 years	6,076 98	5,126 50
Under 18 years	1,182 08	831 41
Average weekly wages	$11 86	$12 21
Over 18 years	12 08	12 95
Under 18 years	10 84	9 04
Percentage of young girls under 18	17.8	18.8
Percentage of married women under 50	.88	9.2
Average hours worked per week	52.8	50.4

Weekly rate of wages:	1926	1927
Under $7 00	....	4
7– 8	44	16
8– 9	45	33
9–10	89	55
10–11	27	57
11–12	150	103
12–13	79	66
13–14	38	33
14–15	23	20
15–16	32	37
16–18	31	24
18–20	22	17
20–22	20	10
22–up	12	13
Total	612	488

The same trade in places under 5,000 population:

	1926	1927
Number of firms reporting	33	37
Total number of female employees	246	257
Over 18 years	220	214
Under 18 years	26	43
Total weekly wages	$3,159 49	$3,423 85
Over 18 years	2,842 57	2,956 37
Under 18 years	316 92	467 48
Average weekly wages	$12 84	$13 32
Over 18 years	12 92	13 81
Under 18 years	12 19	10 87
Percentage of young girls under 18	10.5	16.7
Percentage of married women under 50	21.9	24.5
Average hours worked per week	51.9	51.7

Weekly rate of wages:	1926	1927
Under $7 00	2	5
7– 8	4	4
8– 9	15	7
9–10	5	13
10–11	32	37
11–12	53	28
12–13	30	36
13–14	6	16
14–15	63	8
15–16	9	4
16–18	7	79
18–20	8	7
20–22	3	7
22–up	9	6
Total	246	257

Order No. 35

Miscellaneous order: governing all factory trades not dealt with in other orders (excepting seasonal canneries).

This order came into force October 1st, 1924.

In the City of Toronto:

	1926	1927
Number of firms reporting	95	110
Total number of female employees	1,189	1,593
Over 18 years	1,020	1,376
Under 18 years	169	217
Total weekly wages	$16,765 57	$22,699 91
Over 18 years	15,044 74	20,403 48
Under 18 years	1,720 83	2,296 43
Average weekly wages	$14 20	$14 25
Over 18 years	14 75	14 83
Under 18 years	10 18	10 58
Percentage of young girls under 18	14.2	13.6
Percentage of married women under 50	15.6	15.4
Average hours worked per week	45.7	45.2
Weekly rate of wages:	1926	1927
Under $7 00	....	....
7– 8	2	2
8– 9	23	54
9–10	50	57
10–11	100	113
11–12	111	128
12–13	253	430
13–14	178	134
14–15	92	159
15–16	84	130
16–18	78	99
20–22	43	71
22–up	45	88
Total	1,189	1,593

In cities of 30,000 population or over, excepting Toronto:

	1926	1927
Number of firms reporting	54	64
Total number of female employees	779	869
Over 18 years	701	746
Under 18 years	78	123
Total weekly wages	$10,903 86	$12,497 23
Over 18 years	10,008 85	11,030 16
Under 18 years	895 01	1,467 07
Average weekly wages	$14 00	$14 38
Over 18 years	14 28	14 79
Under 18 years	11 47	11 93
Percentage of young girls under 18	10	14.1
Percentage of married women under 50	16.8	15.6
Average hours worked per week	47.3	48.2
Weekly rate of wages:	1926	1927
Under $7 00	....	3
7– 8	2	5
8– 9	21	15
9–10	43	37
10–11	59	70
11–12	103	128
12–13	129	129
13–14	83	92
14–15	54	87
15–16	72	56
16–18	127	103
18–20	35	47
20–22	14	39
22–up	37	58
Total	779	869

The same trades in cities and towns of from 5,000 to 30,000 population.

	1926	1927
Number of firms reporting	72	81
Total number of female employees	1,123	1,131
Over 18 years	924	971
Under 18 years	199	160
Total weekly wages	$14,511 87	$15,782 33
Over 18 years	12,307 86	13,968 19
Under 18 years	2,204 01	1,814 14
Average weekly wages	$12 92	$13 95
Over 18 years	13 32	14 39
Under 18 years	11 08	11 34
Percentage of young girls under 18	17.7	14.1
Percentage of married women under 50	15.5	15.1
Average hours worked per week	48.7	49.5

Weekly rate of wages:	1926	1927
Under $7 00	9	6
7– 8	19	17
8– 9	24	45
9–10	97	59
10–11	98	100
11–12	261	232
12–13	147	162
13–14	99	98
14–15	147	83
15–16	79	73
16–18	71	111
18–20	28	29
20–22	12	25
22–up	32	91
Total	1,123	1,131

The same trades in places having less than 5,000 urban population:

	1926	1927
Number of firms reporting	56	57
Total number of female employees	972	884
Over 18 years	830	755
Under 18 years	142	129
Total weekly wages	$12,002 50	$10,846 51
Over 18 years	10,587 50	9,469 49
Under 18 years	1,415 00	1,377 02
Average weekly wages	$12 35	$12 32
Over 18 years	12 76	12 54
Under 18 years	9 96	10 67
Percentage of young girls under 18	14.6	14.5
Percentage of married women under 50	17.3	16.1
Average hours worked per week	48.7	49.02

Weekly rate of wages:	1926	1927
Under $7 00	16	4
7– 8	22	19
8– 9	139	147
9–10	59	79
10–11	166	139
11–12	92	78
12–13	97	81
13–14	63	55
14–15	26	22
15–16	34	186
16–18	225	30
18–20	20	9
20–22	7	25
22–up	6	10
Total	972	884

Order No. 36

Factories making tobacco goods.
In the City of Toronto:

	1926	1927
Number of firms reporting	5	5
Total number of female employees	219	200
Over 18 years	213	183
Under 18 years	6	17
Total weekly wages	$3,217 96	$3,439 93
Over 18 years	3,152 08	3,211 06
Under 18 years	65 88	288 87
Average weekly wages	$14 69	$17 20
Over 18 years	14 80	17 55
Under 18 years	10 98	13 46
Percentage of young girls under 18	2.7	8.5
Percentage of married women under 50	12.8	23.5
Average hours worked per week	42	41.2

Weekly rate of wages:	1926	1927
Under $7 00	....	....
7– 8	....	....
8– 9	2	....
9–10	13	....
10–11	20	5
11–12	29	8
12–13	17	81
13–14	17	....
14–15	8	....
15–16	10	2
16–18	18	7
18–20	28	1
20–22	41	87
22–up	16	9
Total	219	200

The same trades in cities of 30,000 population or over, excepting Toronto:

	1926	1927
Number of firms reporting	5	6
Total number of female employees	308	332
Over 18 years	285	307
Under 18 years	23	25
Total weekly wages	$3,706 82	$3,830 01
Over 18 years	3,480 82	3,601 51
Under 18 years	226 00	228 50
Average weekly wages	$12 04	$11 54
Over 18 years	12 21	11 73
Under 18 years	9 83	9 14
Percentage of young girls under 18	7.5	7.5
Percentage of married women under 50	26.6	33.4
Average hours worked per week	42.6	42.5

Weekly rate of wages:	1926	1927
Under $7 00	....	....
7– 8	....	2
8– 9	8	10
9–10	42	77
10–11	54	46
11–12	81	106
12–13	46	27
13–14	20	22
14–15	18	6
15–16	21	19
16–18	7	12
18–20	5	1
20–22	3	3
22–up	3	1
Total	308	332

The same trades in cities and towns of from 5,000 to 30,000 population:

	1926	1927
Number of firms reporting	1	2
Total number of female employees	9	16
Over 18 years	9	15
Under 18 years	....	1
Total weekly wages	$95 92	$191 68
Over 18 years	95 92	183 63
Under 18 years	....	8 05
Average weekly wages	$10 66	$11 98
Over 18 years	10 66	12 24
Under 18 years	....	8 05
Percentage of young girls under 18	....	6.2
Percentage of married women under 50	....	31.5
Average hours worked per week	38.3	47.5

Weekly rate of wages:	1926	1927
Under $7 00	....	....
7– 8	2	1
8– 9	....	2
9–10	2	3
10–11	1	3
11–12	1	3
12–13	....	1
13–14	2	....
14–15	1	1
15–16	....	1
16–18	....	1
18–20	....	....
20–22	....	....
22–up	....	....
Total	9	16

In places having less than 5,000 urban population:

	1926	1927
Number of firms reporting	2	1
Total number of female employees	39	36
Over 18 years	33	27
Under 18 years	6	9
Total weekly wages	$458 69	$384 25
Over 18 years	396 59	291 10
Under 18 years	62 10	93 15
Average weekly wages	$11 76	$10 67
Over 18 years	12 02	10 78
Under 18 years	10 35	10 35
Percentage of young girls under 18	15.4	25
Percentage of married women under 50	48.7	75
Average hours worked per week	40	46

Weekly rate of wages:	1926	1927
Under $7 00	....	....
7– 8	....	....
8– 9	....	....
9–10	1	....
10–11	24	35
11–12	5	....
12–13	1	....
13–14	1	....
14–15	3	....
15–16	1	....
16–18	2	....
18–20	....	....
20–22	....	....
22–up	1	1
Total	39	36

Order No. 37

Factories making rubber goods.
In the City of Toronto:

	1926	1927
Number of firms reporting	6	6
Total number of female employees	434	468
Over 18 years	415	451
Under 18 years	19	17
Total weekly wages	$7,152 43	$7,979 51
Over 18 years	6,892 97	7,744 51
Under 18 years	259 46	235 00
Average weekly wages	$16 48	$17 05
Over 18 years	16 61	17 17
Under 18 years	13 36	13 82
Percentage of young girls under 18	4.4	3.6
Percentage of married women under 50	24.8	28.6
Average hours worked per week	45.8	45.3

Weekly rate of wages:	1926	1927
Under $7 00	....	....
7– 8	....	....
8– 9	....	....
9–10	....	1
10–11	2	1
11–12	5	12
12–13	40	50
13–14	53	33
14–15	56	41
15–16	55	48
16–18	99	108
18–20	70	86
20–22	30	62
22–up	24	26
Total	434	468

The same trades in cities of 30,000 population or over, excepting Toronto:

	1926	1927
Number of firms reporting	2	2
Total number of female employees	3	18
Over 18 years	3	18
Under 18 years	....	....
Total weekly wages	$65 38	$285 56
Over 18 years	65 38	285 56
Under 18 years	....	....
Average weekly wages	$21 79	$15 86
Over 18 years	21 79	15 86
Under 18 years	.....	.....
Percentage of young girls under 18	....	....
Percentage of married women under 50	....	50
Average hours worked per week	40.6	54

Weekly rate of wages:	1926	1927
Under $7 00	....	....
7– 8	....	....
8– 9	....	....
9–10	....	2
10–11	....	....
11–12	....	2
12–13	....	1
13–14	....	2
14–15	....	1
15–16	....	1
16–18	....	5
18–20	1	2
20–22	1	....
22–up	1	2
Total	3	18

The same trades in cities and towns of from 5,000 to 30,000 population:

	1926	1927
Number of firms reporting	8	8
Toal number of female employees	517	644
Over 18 years	402	499
Under 18 years	115	145
Total weekly wages	$6,419 12	$8,288 95
Over 18 years	5,324 78	6,735 84
Under 18 years	1,094 34	1,553 11
Average weekly wages	$12 42	$12 87
Over 18 years	13 25	13 50
Under 18 years	9 52	10 71
Percentage of young girls under 18	22.2	22.5
Percentage of married women under 50	17.6	16.7
Average hours worked per week	48.9	52.2

Weekly rate of wages:	1926	1927
Under $7 00	4	9
7– 8	7	24
8– 9	41	30
9–10	44	67
10–11	55	54
11–12	111	119
12–13	65	63
13–14	54	64
14–15	43	57
15–16	35	50
16–18	33	50
18–20	15	36
20–22	7	11
22–up	3	10
Total	517	644

The same trades in places having less than 5,000 urban population:

	1926	1927
Number of firms reporting	3	5
Total number of female employees	255	265
Over 18 years	200	203
Under 18 years	55	62
Total weekly wages	$3,714 98	$3,732 09
Over 18 years	3,005 92	2,984 71
Under 18 years	709 06	747 38
Average weekly wages	$14 57	$14 08
Over 18 years	15 03	14 70
Under 18 years	12 89	12 05
Percentage of young girls under 18	21.6	23.3
Percentage of married women under 50	11.8	11.3
Average hours worked per week	54.1	48.8

Weekly rate of wages:	1926	1927
Under $7 00	....	2
7– 8	4	3
8– 9	8	12
9–10	13	15
10–11	20	26
11–12	22	10
12–13	29	25
13–14	20	19
14–15	28	16
15–16	26	83
16–18	34	33
18–20	26	19
20–22	21	2
22–up	4	....
Total	255	265

Order No. 38

Factories making jewelery.
In the City of Toronto:

	1926	1927
Number of firms reporting	20	15
Total number of female employees	159	128
Over 18 years	141	119
Under 18 years	18	9
Total weekly wages	$2,274 93	$1,994 83
Over 18 years	2,108 93	1,897 28
Under 18 years	166 00	97 55
Average weekly wages	$14 31	$15 58
Over 18 years	14 96	15 95
Under 18 years	9 02	10 84
Percentage of young girls under 18	12.83	7.0
Percentage of married women under 50	8.8	12.5
Average hours worked per week	44	43.5

Weekly rate of wages:	1926	1927
Under $7 00	2	....
7- 8	1	....
8- 9	8	3
9-10	7	....
10-11	11	4
11-12	12	12
12-13	23	23
13-14	17	13
14-15	16	12
15-16	13	12
16-18	13	13
18-20	12	8
20-22	13	16
22-up	11	12
Total	159	128

The same trades in cities of 30,000 population or over, excepting Toronto:

	1926	1927
Number of firms reporting	6	9
Total number of female employees	17	22
Over 18 years	14	21
Under 18 years	3	1
Total weekly wages	$223 59	$337 00
Over 18 years	201 59	329 00
Under 18 years	22 00	8 00
Average weekly wages	$13 15	$15 32
Over 18 years	14 40	15 66
Under 18 years	7 33	8 00
Percentage of young girls under 18	21.4	4.5
Percentage of married women under 50	....	....
Average hours worked per week	46.1	45.6

Weekly rate of wages:	1926	1927
Under $7 00	....	....
7- 8	2	....
8- 9	1	1
9-10	....	1
10-11	....	1
11-12	4	3
12-13	....	....
13-14	....	1
14-15	4	3
15-16	1	1
16-18	5	7
18-20	....	....
20-22	....	1
22-up	....	3
Total	17	22

The same trades in cities from 5,000 to 30,000 population:

	1926	1927
Number of firms reporting	5	6
Total number of female employees	61	70
Over 18 years	51	63
Under 18 years	10	7
Total weekly wages	$803 97	$979 38
Over 18 years	691 84	907 14
Under 18 years	112 13	72 24
Average weekly wages	$13 18	$13 99
Over 18 years	13 56	14 39
Under 18 years	11 21	10 32
Percentage of young girls under 18	16.4	10.0
Percentage of married women under 50	13.1	22.9
Average hours worked per week	47.1	47.8

Weekly rate of wages:	1926	1927
Under $7 00	....	....
7- 8	....	....
8- 9	4	5
9-10	....	6
10-11	13	10
11-12	7	7
12-13	8	3
13-14	5	7
14-15	11	11
15-16	5	5
16-18	3	4
18-20	2	5
20-22	3	1
22-up	....	6
Total	61	70

The same trades in places having less than 5,000 urban population:

	1926	1927
Number of firms reporting	1	1
Total number of female employees	1	1
Over 18 years	1	1
Under 18 years	....	....
Total weekly wages	$9 00	$9 00
Over 18 years	9 00	9 00
Under 18 years	....	....
Average weekly wages	$9 00	$9 00
Over 18 years	9 00	9 00
Under 18 years	....	....
Percentage of young girls under 18	....	....
Percentage of married women under 50	....	....
Average hours worked per week	....	....

Weekly rate of wages:	1926	1927
Under $7 00	....	....
7- 8	....	....
8- 9	....	....
9-10	1	1
10-11	....	....
11-12	....	....
12-13	....	....
13-14	....	....
14-15	....	....
15-16	....	....
16-18	....	....
18-20	....	....
20-22	....	....
22-up	....	....
Total	1	1

Order No. 39

The paper trades, which include printing, bookbinding, paper box making, paper bag making, manufacturing stationery, and other trades making paper or paper products.

This order includes part of Order No. 2, which went into force August 1st, 1921. The latter part came into force November 15th, 1924.

In the City of Toronto:

	1926	1927
Number of firms reporting	162	155
Total female employees	2,514	2,399
Over 18 years	2,197	2,109
Under 18 years	317	290
Total weekly wages	$36,457 96	$35,443 55
Over 18 years	33,152 65	32,214 85
Under 18 years	3,305 31	3,228 70
Average weekly wages	$14 50	$14 77
Over 18 years	15 08	15 27
Under 18 years	10 42	11 14
Percentage of young girls under 18	12.6	12.1
Percentage of married women under 50	13.6	14.3
Average hours worked per week	45.7	46.2

Weekly rate of wages:	1926	1927
Under $7 00	4	2
7– 8	6	4
8– 9	107	86
9–10	151	94
10–11	201	146
11–12	155	128
12–13	401	387
13–14	195	167
14–15	197	225
15–16	240	235
16–18	492	538
18–20	170	160
20–22	80	85
22–up	115	142
Total	2,514	2,399

The same trades in cities of 30,000 population, excepting Toronto:

	1926	1927
Number of firms reporting	64	60
Total number of female employees	642	661
Over 18 years	582	603
Under 18 years	60	58
Total weekly wages	$8,521 29	$9,175 40
Over 18 years	7,939 28	8,637 36
Under 18 years	582 01	538 04
Average weekly wages	$13 27	$13 88
Over 18 years	1364	14 32
Under 18 years	9 70	9 28
Percentage of young girls under 18	9.3	8.7
Percentage of married women under 50	10.6	10.1
Average hours worked per week	46.5	46.5

Weekly rate of wages:	1926	1927
Under $7 00	1	....
7– 8	4	2
8– 9	50	42
9–10	51	41
10–11	73	57
11–12	87	90
12–13	84	82
13–14	81	129
14–15	42	41
15–16	49	48
16–18	37	33
18–20	24	27
20–22	18	18
22–up	41	51
Total	642	661

The same trades in towns and cities of from 5,000 to 30,000 population:

	1926	1927
Number of firms reporting	59	64
Total number of female employees	579	656
Over 18 years	509	563
Under 18 years	70	93
Total weekly wages	$7,452 31	$8,475 03
Over 18 years	6,794 95	7,646 75
Under 18 years	657 36	828 28
Average weekly wages	$12 87	$12 92
Over 18 years	13 35	13 58
Under 18 years	9 39	8 91
Percentage of young girls under 18	12.1	14.1
Percentage of married women under 50	8.3	9.8
Average hours worked per week	47.5	47.6

Weekly rate of wages:	1926	1927
Under $7 00	2	6
7– 8	26	23
8– 9	28	32
9–10	55	48
10–11	87	62
11–12	112	166
12–13	58	64
13–14	20	43
14–15	35	35
15–16	65	59
16–18	28	44
18–20	19	24
20–22	11	17
22–up	33	33
Total	579	656

Order No. 27

Hotels, restaurants and refreshment rooms.
In the City of Toronto:

	1926	1927
Number of firms reporting	138	136
Total number of female employees	1,949	1,884
Over 18 years	1,925	1,864
Under 18 years	24	20
Total weekly wages	$30,333 86	$30,482 20
Over 18 years	29,985 11	30,186 91
Under 18 years	348 75	295 29
Average weekly wages	$15 56	$16 18
Over 18 years	15 58	16 19
Under 18 years	14 53	14 76
Percentage of young girls under 18	1.2	1.06
Percentage of married women under 50	35.6	33.4
Average hours worked per week	49.8	50.8

Weekly rate of wages:	1926	1927
Under $7 00	....	....
7– 8	....	....
8– 9	....	....
9–10	....	....
10–11	....	....
11–12	....	....
12–13	168	91
13–14	375	239
14–15	254	387
15–16	423	344
16–18	386	320
18–20	157	297
20–22	98	115
22–up	88	91
Total	1,949	1,884

The same trades in towns and cities of 30,000 population or over, excepting Toronto:

	1927
Number of firms reporting	87
Total number of female employees	392
Over 18 years	365
Under 18 years	27
Total weekly wages	$6,290 44
Over 18 years	5,940 94
Under 18 years	349 50
Average weekly wages	16 05
Over 18 years	16 28
Under 18 years	12 94
Percentage of young girls under 18	6.8
Percentage of married women under 50	29.5
Average hours worked per week	57.7

Weekly rate of wages:	1927
Under $7 00	....
7– 8	....
8– 9	....
9–10	....
10–11	....
11–12	....
12–13	94
13–14	66
14–15	59
15–16	28
16–18	84
18–20	42
20–22	10
22–up	9
Total	392

The Higher Wages

A careful comparison of the number of women enumerated in the foregoing tables who are earning $15.00 or more per week has been made. The full details cannot be included in this report, but the following particulars will serve to show what has happened since the orders went into force.

	No. of Workers	No. receiving $15.00 or more	Per cent.
Before orders issued	44,109	13,863	31.4
After orders issued	55,598	19,989	36

The orders divide these workers into fifty-two groups, according to trade and locality. Only seven of these groups, or 13.4 per cent., fail to show increasing numbers of the higher wages, and in these seven groups are found only 3,675, or 6.6 per cent. of the entire body of workers.

It will be observed that larger numbers of workers are reported for the later date in the comparison. This is not only because there is now more employment, but also because new firms have been added to our lists. These later additions are often responsible for depressing wage averages.

The foreboding that "the minimum will become the maximum" is thus statistically condemned. The elimination of unsocially low wages serves to protect rather than to injure the higher wage levels.

Orders Issued During the Year 1927

Four new orders were issued during the year covered by this report. Order No. 43 extends the Custom Millinery regulations, with suitable changes, to cover cities over 30,000 population, excepting Toronto. Order No. 45 further extends it to the line of 4,000 urban population. Order No. 44 extends, in like fashion, the order governing Hairdressing and Beauty Parlour establishments to cover cities over 30,000 population, excepting Toronto. Order No. 46, prescribes regulations for Hotels, Restaurants and Refreshment rooms, extending previous orders in such a way as to cover all urban populations above 4,000. These orders are given at the end of this report.

Administration

There are three main lines of activity upon which the Board relies for the enforcement of its orders.

The first of these is the posting of the orders within view of the female employees. This is required in all the factory trades, and in all others where such a plan is practicable. The Factory Inspection Branch, through its corps of men and women inspectors, regularly reports as to whether the posters are properly maintained.

The second method of enforcement is through the investigation of complaints. Here we receive invaluable help from Mr. J. T. Burke, Chief Factory Inspector, and his department. Regular meetings are held fortnightly, which Mr. Burke attends, to deal with these complaints. They are of many sorts, and come from all kinds of people. Almost invariably they are adjusted in an amicable fashion. In only one instance was the Board forced to prosecute an employer. During 1927 the Board held 25 such meetings and dealt with 275 complaints.

The third resource is based on an analysis of the wage sheets received. We collect these from all the firms in the factory trades, and from a large number of other establishments. By examining these we discover whether the standards enforced in the orders are being maintained. Sometimes apparent deviations are explained away. Very often the neglect or inadvertence of some foreman or accountant is thus revealed, and the correction is immediately made. In other cases more extensive negotiation is required. During the past year 188 wage sheets have been thus dealt with, and the needed adjustments made.

The extent of our correspondence is shown in the following summary:

Dictated letters	2,254
Orders sent out	2,155
Reports distributed	198
Question forms sent out	6,004
Form letters sent out	8,159

Payment of Arrears

The Board has collected, during the year, arrears due a number of workers, as follows:

Firms concerned	53
Employees concerned	146
Amount collected	$6,601 02
Largest amount to any worker	325 00
Smallest amount to any worker	4 50
Average amount	45 21

Other arrears have also been collected privately of which the particulars were not reported.

Permits

The Board is accustomed to issue special permits for lower wages to handicapped workers, or variations or suspensions of its orders in certain emergencies. The following table shows what has been done:

Number of firms to whom issued	41
Number of permits expired	5
Number now in force:	
(*a*) For handicapped workers	23
(*b*) Regarding the proportion of experienced workers	15
(*c*) Special apprenticeship	4
(*d*) Others	2

The number of permits is palpably few, and so cannot affect the standards of wages. They serve however to give a valuable degree of flexibility to the administration of the law, and to enable a number of girls, who otherwise would have been derelicts in the industrial world, to find steady employment.

Conclusion

The Board has been gratified to receive inquiries respecting its work from Australia and South Africa. It views with approval the success of the Minimum Wage Board of Quebec in issuing and enforcing orders in that Province. It is also encouraging to learn that, in spite of the discouraging decisions of the Supreme Court of the United States, minimum wage laws are effectively operative in 13 states. One of the chief items on the agenda at the approaching International Conference of the League of Nations at Geneva is to be Minimum Wage Laws.

Order No. 43

Governing female employees in the custom millinery trade in cities of over 30,000 population, excepting Toronto.

(1) *Minimum.*—No experienced employee shall be paid wages at a less rate than twelve dollars ($12.00) per week.

(2) *Apprentices.*—No inexperienced employee shall be paid wages at less than the following rates:

One year	No prescribed rates.
The next six months	$8 00 per week.
The next six months	9 00 per week.
The next six months	10 00 per week.
The next six months	11 00 per week,

and after this three years' apprenticeship the full minimum wage. In computing any of these periods an employment of ten weeks or longer shall be sufficient for that period.

(3) *Proportion of Apprentices.*—In any establishment of four or more employees the number of apprentices shall not exceed one-third of the total number. Temporary employees whose term of employment does not exceed one month shall not be reckoned in this calculation.

(4) *Deductions for Absence.*—No deductions below the Minimum wage line for absence shall exceed the value of the time lost, reckoned in proportion to the normal working hours in vogue in the establishment.

(5) *Penalties.*—Any violation of this order is punishable by fine or imprisonment. (See Section 22 of the Act.)

(6) *Posting.*—Each establishment shall keep a copy of this order posted where it can be readily seen by the employees.

(7) *Complaints.*—Any female employee not being paid at least as much as this order requires should report to the Minimum Wage Board, East Block, Parliament Buildings, Toronto, Telephone Main 5800. Local 592.

(8) This order is subject to annual revision by the Board.

(9) *Definition.*—This order applies to milliners and millinery apprentices in shops and workrooms but not in factories.

(10) This order shall come into force and be effective on August 1st, 1927.

J. W. MacMillan, *Chairman*,
Margaret Stephen,
Lydia M. Parsons,
H. G. Fester,
R. A. Stapells,

Toronto, June 10th, 1927. (*Minimum Wage Board.*)

Order No. 44

Governing female employees in hairdressing or manicuring establishments, beauty parlours and similar occupations in cities of 30,000 population or over, excepting Toronto.

(1) *Minimum.*—No experienced employee shall be paid wages at a less rate than twelve dollars ($12.00) per week.

(2) *Learners.*—The wages paid to inexperienced workers shall not be less than is herein set forth:

First three months....a probationary period, no stipulated amount.	
Second three months.....	$6 00 per week.
Third three months.....	8 00 per week.
Fourth three months.....	10 00 per week,

after which period of twelve months she shall be considered an experienced employee.

(3) *Schools.*—An inexperienced employee who has had three months or more instruction in a school which reaches any of the occupations governed by this order shall be exempt from the probationary period.

(4) *Maximum of Inexperienced Workers.*—The number of inexperienced employees in any establishment shall not exceed one-fourth of the total number of female employees. This rule shall not apply where there are less than four female employees.

(5) *Posting.*—Each establishment shall keep a copy of this order posted where it can be readily seen by the employees.

(6) *Penalties.*—Any violation of this order is punishable by fine or imprisonment. (See Section 22 of the Act.)

(7) *Complaints.*—Any female employee not being paid at least as much as this order requires should report to the Minimum Wage Board, East Block Parliament Buildings, Toronto, Telephone Main 5800. Local 592.

(8) This order is subject to annual revision by the Board.

(9) This order shall come into force and be effective on July 1st, 1927.

J. W. MacMillan, *Chairman*,
Margaret Stephen,
Lydia M. Parsons,
H. G. Fester,
R. A. Stapells,
(*Minimum Wage Board.*)

Toronto, May 10th, 1927.

Order No. 45

Governing female employees in the custom millinery trade in towns and cities of from 4,000 to 30,000 population.

(1) *Minimum.*—No wage shall be less per week than is set forth in the following table:

Population groups	Experienced Workers	Learners
From 10,000 to 30,000	$11 00	First year: No prescribed wage. Second year: $7 00 Third year: 10 00
From 4,000 to 10,000	10 00	First year: No prescribed wage. Second year: $6 00 Third year: 9 00

An employment of ten weeks or more in any period of six months shall be deemed sufficient for that six months.

(2) *Penalties.*—Any violation of this order is punishable by fine or imprisonment. (See Section 22 of the Act.)

(3) *Posting.*—Each establishment shall keep a copy of this order posted where it can be readily seen by the employees.

(4) *Complaints.*—Any female employee not being paid at least as much as this order requires should report to the Minimum Wage Board, East Block Parliament Buildings, Toronto. Telephone Main 5800, Local 592.

(5) This order is subject to annual revision by the Board.

(6) *Definition.*—This order applies to milliners and millinery apprentices in shops and workrooms, but not in factories.

(7) This order shall come into force and be effective on August 1st, 1927.

J. W. MacMillan, *Chairman*,
Margaret Stephen,
Lydia M. Parsons,
H. G. Fester,
R. A. Stapells,
(*Minimum Wage Board.*)

Toronto, June 10th, 1927.

Order No. 46

Governing female employees in hotels, restaurants and refreshment rooms in cities and towns of 4,000 population or over, excepting Toronto.

(1) *Minimum.*—No wage shall be less per week than is set forth in the following table:

Population group	Minimum wage
Cities of 30,000 population and over	$12 00
Cities and towns between 10,000 and 30,000 population	11 00
Towns between 4,000 and 10,000 population	10 00

There are no reduced rates for learners.

(2) *Hours.*—(a) Work-periods not less than 36 hours nor more than 50 shall constitute a full week.

(b) The following shall be the minimum rates per hour for short-time employees working less than 36 hours per week, and for others for each hour worked in excess of 50 hours per week:

Population group	Rate per hour
Cities of 30,000 and over	24 cents
Cities and towns between 10,000 and 30,000	22 cents
Towns between 4,000 and 10,000 population	20 cents

(c) Short-time payments for employees regularly working a full week shall be calculated in proportion to the normal length of the weekly period.

(3) *Allowance for Board and Lodging.*—Lodging shall not be charged for in excess of a rate of ($1.50) per week, nor board in excess of a rate of ($4.50) per week, nor single meals in excess of a rate of 25 cents per meal.

(4) *Deductions for Absence.*—No deduction below the minimum wage line for absence shall exceed the value of the time lost.

(5) *Waiting.*—An employee required to wait on the premises shall be paid for the time thus spent.

(6) *Posting.*—Each establishment shall keep a copy of this order posted where it can be readily seen by the employees.

(7) *Complaints.*—Any female employee not being paid at least as much as this order requires should report to the Minimum Wage Board, East Block, Parliament Buildings, Toronto, Telephone Main 5800, Local 592.

(8) This order is subject to annual revision by the Board.

(9) This order shall come into force and be effective December 1st, 1927.

J. W. MacMillan, *Chairman*,
Margaret Stephen,
Lydia M. Parsons,
H. G. Fester,
R. A. Stapells,
(*Minimum Wage Board.*)

Toronto, September 8th, 1927.

Seventh Annual Report

OF THE

Mothers' Allowances Commission

FOR THE YEARS

1925-1926
1926-1927

PRINTED BY ORDER OF
THE LEGISLATIVE ASSEMBLY OF ONTARIO

ONTARIO

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1928

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CANADA

To His Honour William Donald Ross,
Lieutenant-Governor of the Province of Ontario.

May It Please Your Honour:

I have the pleasure to present herewith the Seventh Annual Report of the Mothers' Allowances Commission, for the years 1925-1926 and 1926-1927.

Respectfully submitted,

Forbes Godfrey,
Minister of Health and Labour.

COMMISSION

Honourable David Jamieson, M.D., M.C.P.S., *Chairman.*
Miss Belle Thompson, *Vice-Chairman.*
Mrs. Minnie Singer.
Lieutenant-Colonel T. J. Murphy, K.C.
Mr. A. J. Reynolds.

Seventh Annual Report

OF THE

Mothers' Allowances Commission

For the Year 1926-1927

FOREWORD

In presenting the Seventh Annual Report of the Mothers' Allowances Commission, it must be stated that, for various reasons, no report was prepared for the financial year 1925-1926, and this present Report must, therefore, necessarily embody the operations of the Commission for the two years past.

In the first place the Chairman cannot allow this opportunity to pass without referring to the splendid work of his predecessor, Reverend Peter Bryce, D.D., who held the position of Chairman since the inception of the Act, and who, by his executive ability, sympathetic consideration and businesslike methods brought the operation of the Act to such a satisfactory state of efficiency that it has been possible to carry on the work with the assistance of the splendid office staff he had assembled around him.

It will be noticed there has been a continuous and steady increase in the number of beneficiaries, growing more rapidly in proportion than the increase in population. This may be accounted for in some respect to the lack of knowledge that there was such an Act in existence, as we yet receive at times applications from mothers who would have been eligible some years ago, but not being aware of the benefits available for them, failed to make application at an earlier date. Another reason may be the increase of urban population, as it is in our cities and towns that there is apparently more cause for the conditions that render assistance necessary.

A very pleasing feature in the situation is that from year to year there is an increasing number who have been carrying a certain amount of life insurance, thus relieving to some extent, the financial strain on the resources of families who have been deprived of their bread winner. Every encouragement should be given and advice publicly urged upon all heads of families to protect their dependents by some form of insurance.

In looking over the cost of administration of The Mothers' Allowances Act, it will be seen it amounts to a considerable sum, but it must be considered we have eighteen paid Investigators in the field devoting their whole time to travelling about and visiting applicants and beneficiaries. frequently being obliged to drive long distances in stormy weather and on bad roads, more particularly in the northern part of the Province, and where the accommodation is, to say the least, not very satisfactory. Then we have, in cities and counties, Local Boards to the number of one hundred and one, each Board consisting of at least five members, meeting probably on an average of once each month, (in some cities once each week). These five hundred (odd) members are amongst our best citizens and they very generously devote themselves, giving of their

time unsparingly, without fee or reward, except necessary travelling expenses and hotel bills when attending meetings of their several Boards. We feel we cannot speak too highly of the splendid women and men who constitute these Local Boards.

We are indebted to the various Social Service Organizations, the Service Clubs and the various church organizations, including the Salvation Army, for the assistance they are giving us and the willing way in which they co-operate in dealing with some of our problem cases and in supplementing the amount of assistance we are able to give. Nevertheless the cost of administration compares very favourably with other provinces and with American States, being as low as 3.93 per cent. in 1925-1926, and 3.7 per cent. in 1926-1927.

We desire to express the satisfaction of the Commission with the work of the Investigators and all the members of the office staff. We appreciate the interest they are all taking in their work and the satisfactory manner in which it is being carried on.

The various municipalities, cities and counties, have cordially done their share, and with very little delay or objection, they remit their fifty per cent. of the allowances paid.

We also desire to thank the head of the Department, the Honourable Forbes Godfrey, M.D., for the courtesy he has given to all questions brought to his attention and his generous treatment of all reasonable requests.

Signed on behalf of the Mothers' Allowances Commission,

DAVID JAMIESON,
Chairman.

SECRETARIAL REPORT

During the years 1925-1926 and 1926-1927, the Commission held twenty-four sessions, convening early each month, and transacted the following business:

	1925-1926	1926-1927
Allowances granted	942	1,036
" reinstated	132	203
" increased	364	454
" decreased	712	683
" cancelled	532	701
" suspended	320	235
Applications deferred	261	178
" ineligible	463	493
" reviewed	3,074	1,798
Total	6,800	5,781

TABULATED MONTHLY STATEMENT OF DAILY SESSIONS OF THE COMMISSION

Fiscal Year Ending 31st October

	1921	1922	1923	1924	1925	1926	1927	Days
November	15	14	14	9	5	5	8	70
December	14	10	11	9	5	5	6	60
January	19	14	10	7	5	7	5	67
February	18	13	11	10	4	5	5	66
March	19	10	10	8	5	5	6	63
April	16	10	9	7	5	5	6	58
May	16	13	12	4	5	4	5	59
June	15	12	11	5	4	4	4	55
July	11	6	10	4	5	5	3	44
August	13	12	9	5	5	4	3	51
September	11	16	8	5	4	6	3	53
October	14	13	9	6	5	4	3	54
Days	181	143	124	79	57	59	57	700

MONTHLY PAYMENTS TO BENEFICIARIES

	Number of Beneficiaries		Amount Disbursed	
	1925-26	1926-27	1925-26	1926-27
November	4,215	4,457	$150,975	$159,903
December	4,263	4,544	153,140	164,104
January	4,298	4,558	154,230	164,207
February	4,317	4,580	155,145	165,077
March	4,377	4,610	157,365	167,224
April	4,408	4,623	158,205	167,324
May	4,420	4,681	158,585	169,669
June	4,433	4,702	159,280	169,856
July	4,435	4,737	159,195	172,341
August	4,462	4,773	160,535	172,686
September	4,485	4,753	161,104	173,264
October	4,412	4,729	158,286	171,959
			$1,886,045	$2,017,614
Less cheques returned to Provincial Treasury for cancellation			9,160	10,057
			$1,876,885	$2,007,557

SUMMARY OF ALLOWANCES PAID

No. Beneficiaries	Counties	Amount Disbursed	Less Cancelled Cheques		Adjustments		Net Amount
					Debit	Credit	
		$	$	$	$ c.	$ c.	$ c.
48	Brant	11,235	.....	11,235	.....	105.00	11,130.00
29	Bruce	18,850	55	18,795	.....	.....	18,795.00
48	Carleton	16,575	45	16,530	.....	30.00	16,500.00
38	Northumberland and	13,710	60	13,650	.....	.....	13,650.00
26	Durham	9,820	140	9,680	.....	.....	9,680.00
12	Dufferin	5,065	35	5,030	.....	.....	5,030.00
50	Stormont	19,740	25	19,715	30.00	.....	19,745.00
22	Dundas	8,430	.....	8,430	.....	.....	8,430.00
27	Glengarry	9,675	30	9,645	.....	.....	9,645.00
60	Essex	22,430	180	22,250	60.00	240.00	22,070.00
27	Elgin	10,415	30	10,385	.....	.....	10,385.00
15	Frontenac	5,910	90	5,820	.....	.....	5,820.00
54	Grey	21,480	155	21,325	.....	.....	21,325.00
21	Leeds	8,310	.....	8,310	.....	.....	8,310.00
19	Grenville	7,170	.....	7,170	.....	.....	7,170.00
47	Hastings	17,485	215	17,270	.....	.....	17,270.00
18	Haldimand	6,685	90	6,595	.....	.....	6,595.00
8	Haliburton	2,835	.....	2,835	.....	.....	2,835.00
30	Halton	11,680	80	11,600	.....	.....	11,600.00
49	Huron	18,580	130	18,450	.....	.....	18,450.00
37	Kent	13,803	110	13,693	20.00	20.00	13,693.00
17	Lennox and Addington	5,655	.....	5,655	.....	.....	5,655.00
35	Lanark	13,535	60	13,475	.....	240.00	13,235.00
34	Lincoln	11,980	25	11,955	.....	.....	11,955.00
18	Lambton	7,800	20	7,780	105.00	.....	7,885.00
52	Middlesex	18,635	15	18,620	.....	525.00	18,095.00
29	Norfolk	10,505	120	10,385	.....	340.00	10,045.00
34	Ontario	12,985	75	12,910	60.00	.....	12,970.00
35	Oxford	13,425	65	13,360	.....	.....	13,360.00
27	Peterborough	10,945	.....	10,945	.....	.....	10,945.00
28	Peel	10,415	115	10,300	.....	100.00	10,200.00
15	Prince Edward	7,760	20	7,740	.....	.....	7,740.00
39	Prescott	17,525	175	17,350	.....	.....	17,350.00
54	Russell	22,260	60	22,200	.....	.....	22,200.00
19	Perth	6,596	.....	6,596	.....	.....	6,596.00
111	Renfrew	41,475	150	41,325	.....	100.00	41,225.00
140	Simcoe	53,882	130	53,752	45.00	115.00	53,682.00
44	Victoria	17,700	115	17,585	.....	.....	17,585.00
42	Wentworth	14,570	55	14,515	.....	.....	14,515.00
40	Welland	15,512	25	15,487	.....	40.00	15,447.00
26	Wellington	8,164	.....	8,164	.....	.....	8,164.00
49	Waterloo	18,821	110	18,711	.....	380.00	18,331.00
223	York	83,339	275	83,064	40.00	375.00	82,729.00
	Cities						
66	Brantford	31,675	65	31,610	.....	1,700.00	29,910.00
28	Belleville	12,675	70	12,605	.....	.....	12,605.00
18	Chatham	8,645	20	8,625	.....	225.00	8,400.00
37	Fort William	18,880	40	18,840	.....	.....	18,840.00
27	Guelph	11,735	25	11,710	.....	.....	11,710.00
23	Galt	10,355	40	10,315	.....	.....	10,315.00
197	Hamilton	91,957	550	91,407	.....	60.00	91,347.00
40	Kingston	18,675	115	18,560	.....	420.00	18,140.00
36	Kitchener	14,765	125	14,640	.....	75.00	14,565.00
99	London	45,380	160	45,220	.....	255.00	44,965.00
21	Niagara Falls	8,480	80	8,400	.....	.....	8,400.00
29	North Bay	13,305	170	13,135	.....	200.00	12,935.00
23	Oshawa	9,855	.....	9,855	.....	.....	9,855.00
295	Ottawa	142,850	510	142,340	.....	610.00	141,730.00
20	Owen Sound	11,115	.....	11,115	.....	.....	11,115.00
37	Port Arthur	17,955	130	17,825	480.00	30.00	18,275.00
42	Peterborough	21,524	65	21,459	.....	.....	21,459.00

DURING FISCAL YEAR 1925-1926

Fifty Per Cent. Chargeable to Municipalities	Balance Outstanding 31st October, 1925	Amount Due by Municipalities	Amount Paid by Municipalities	Amount Outstanding 31st October, 1926
$ c.	$ c.	$ c.	$ c.	$ c.
5,565.50	1,257.50	6,822.50	5,432.50	1,390.00
9,397.50	762.50	10,160.00	9,422.50	737.50
8,250.00	612.50	8,862.50	8,152.50	710.00
6,825.00 4,840.00	1,852.50	13,517.50	12,505.00	1,012.50
2,515.00	1,157.50	3,672.50	3,472.50	200.00
9,872.50 4,215.00 4,822.50	4,300.00	23,210.00	19,857.50	3,352.50
11,035.00	872.50	11,907.50	10,947.50	960.00
5,192.50	415.00	5,607.50	5,160.00	447.50
2,910.00	257.50	3,167.50	2,950.00	217.50
10,662.50	905.50	11,568.00	10,738.00	830.00
4,155.00 3,585.00	662.50	8,402.50	7,792.50	610.00
8,635.00	4,590.00	13,225.00	8,755.00	4,470.00
3,297.50	1,247.50	4,545.00	3,957.50	587.50
1,417.50	137.50	1,555.00	1,320.00	235.00
5,800.00	460.00	6,260.00	5,277.50	982.50
9,225.00	712.50	9,937.50	8,417.50	1,520.00
6,846.50	574.50	7,421.00	6,844.00	577.00
2,827.50	212.50	3,040.00	2,792.50	247.50
6,617.50	547.50	7,165.00	6,672.50	492.50
5,977.50	405.00	6,382.50	5,870.00	512.50
3,942.50	357.50	4,300.00	4,035.00	265.00
9,047.50	700.00	9,747.50	8,892.50	855.00
5,022.50	422.50	5,445.00	5,022.50	422.50
6,485.00	512.50	6,997.50	6,445.00	552.50
6,680.00	552.50	7,232.50	6,670.00	562.50
5,472.50	487.50	5,960.00	5,530.00	430.00
5,100.00	387.50	5,487.50	5,080.00	407.50
3,870.00	320.00	4,190.00	3,600.00	590.00
8,675.00 11,100.00	3,222.50	22,997.50	19,772.50	3,225.00
3,298.00	226.50	3,524.50	2,652.50	872.00
20,612.50	1,597.50	22,210.00	16,810.00	5,400.00
26,841.00	2,153.00	28,994.00	26,741.00	2,253.00
8,792.50	680.00	9,472.50	8,715.00	757.50
7,257.50	575.00	7,832.50	7,185.00	647.50
7,723.50	563.00	8,286.50	7,581.00	705.50
4,082.00	1,655.00	5,737.00	4,945.00	792.00
9,165.50	841.50	10,007.00	9,280.50	726.50
41,364.50	3,170.50	44,535.00	37,495.50	7,039.50
14,955.00	1,202.50	16,157.50	13,425.00	2,732.50
6,302.50	507.50	6,810.00	6,262.50	547.50
4,200.00	350.00	4,550.00	4,210.00	340.00
9,420.00	765.00	10,185.00	8,657.50	1,527.50
5,855.00	422.50	6,287.50	5,307.50	980.00
5,157.50	42.50	5,200.00	4,767.50	432.50
45,673.50	7,115.00	52,788.50	49,057.50	3,731.00
9,070.00	687.50	9,757.50	8,972.50	785.00
7,282.50	1,165.00	8,447.50	7,147.50	1,300.00
22,482.50	1,657.50	24,140.00	20,392.50	3,747.50
4,200.00	337.50	4,537.50	4,170.00	367.50
6,467.50	550.00	7,017.50	6,447.50	570.00
4,927.50	378.50	5,315.00	4,867.50	447.50
70,865.00	23,375.00	94,240.00	70,665.00	23,575.00
5,557.50	510.50	6,068.00	5,700.50	367.50
9,137.50	692.50	9,830.00	9,085.00	745.00
10,729.50	936.00	11,665.50	9,946.00	1,719.50

SUMMARY OF ALLOWANCES PAID

No. Beneficiaries	Cities—*Continued*	Amount Disbursed	Less Cancelled Cheques		Adjustments		Net Amount
					Debit	Credit	
		$	$	$	$ c.	$ c.	$ c.
17	Sarnia	8,210	95	8,115	.....	.....	8,115.00
29	Sault Ste. Marie	14,635	75	14,560	.....	.....	14,560.00
24	St. Thomas	10,060	100	9,960	.....	.....	9,960.00
37	St. Catharines	14,705	75	14,630	.....	908.30	13,721.70
30	Stratford	14,260	80	14,180	.....	.....	14,180.00
872	Toronto	410,453	1,895	408,558	471.00	4,100.00	404,929.00
20	Welland	9,980	45	9,935	.....	.....	9,935.00
17	Woodstock	8,155	40	8,115	30.00	.....	8,145.00
35	Windsor	16,525	180	16,345	.....	.....	16,345.00
	Separated Towns						
18	Brockville	8,455	35	8,420	.....	.....	8,420 00
6	Gananoque	2,080	.....	2,080	.....	.....	2,080.00
6	Ingersoll	3,290	.....	3,290	.....	.....	3,290.00
5	Prescott	1,990	.....	1,990	.....	25.00	1,965.00
7	St. Mary's	2,925	.....	2,925	.....	.....	2,925.00
11	Smith's Falls	4,935	35	4,900	.....	.....	4,900.00
6	Trenton	2,715	.....	2,715	.....	.....	2,715.00
8	Walkerville	3,435	35	3,400	.....	.....	3,400.00
17	Indian Reserves	6,715	85	6,630	.....	85.00	6,545.00
	Judicial Districts						
37	Algoma	14,785	135	14,650	.....	.....	14,650.00
14	Kenora	5,210	.....	5,210	.....	.....	5,210.00
35	Muskoka	14,860	250	14,610	90.00	90.00	14,610.00
17	Manitoulin	5,740	60	5,680	.....	.....	5,680.00
66	Nipissing	27,145	65	27,080	200.00	.....	27,280.00
47	Parry Sound	20,619	125	20,494	25.00	.....	20,519.00
15	Rainy River	6,175	100	6,075	.....	.....	6,075.00
69	Sudbury	28,240	250	27,990	.....	.....	27,990.00
14	Thunder Bay	5,065	90	4,975	.....	.....	4,975.00
99	Temiskaming	41,540	100	41,440	.....	90.00	41,350.00
	Province (Beneficiaries lacking residence qualifications)				5,175.00	.....	5,175.00
	" (Cancelled cheques adjustments: Toronto,				170; York	40)	
	" (Municipality adjustments)				149.00	210.00	61.00
	Refund Account	.....	.....	.....	4,713.30	.....	4,713.30
4412		1,886,095	9,195	1,876,900	11,693.30	11,693.30	1,876,900.00

DURING FISCAL YEAR 1925-1926—*Continued*

Fifty Per Cent. Chargeable to Municipalities	Balance Outstanding 31st October, 1925	Amount Due by Municipalities	Amount Paid by Municipalities	Amount Outstanding 31st October, 1926
$ c.	$ c.	$ c.	$ c.	$ c.
4,057.50	367.50	4,425.00	4,095.00	330.00
7,280.00	552.50	7,832.50	7,247.50	585.00
4,980.00	827.50	5,807.50	4,960.00	847.50
6,860.85	465.00	7,325.85	6,253.35	1,072.50
7,090.00	565.00	7,655.00	6,500.00	1,155.00
202,464.50	21,795.00	224,259.50	195,763.50	28,946.00
4,967.50	892.50	5,860.00	5,095.00	765.00
4,072.50	320.00	4,392.50	4,067.50	325.00
8,172.50	745.00	8,917.50	8,267.50	650.00
4,210.00	342.50	4,552.50	4,235.00	317.50
1,040.00	100.00	1,140.00	1,055.00	85.00
1,645.00	257.50	1,902.50	1,792.50	110.00
982.50	75.00	1,057.50	955.00	102.50
1,462.50	102.50	1,565.00	1,447.50	117.50
2,450.00	187.50	2,637.50	2,447.50	190.00
1,357.50	380.00	1,737.50	1,542.50	195.00
1,700.00	332.50	2,032.50	1,907.50	125.00
3,272.50	235.00	3,507.50	3,277.50	230.00
7,325.00				
2,605.00				
7,305.00				
2,840.00				
13,640.00				
10,259.50				
3,037.50	86,757.00	50 % of amount disbursed in Judicial		Districts, charge-
13,995.00		able to Province.		
2,487.50				
20,675.00				
2,587.50				
.....				
30.50				
2,356.65				
938,450.00	109,623.50	958,990.35	832,780.35	126,029.50

SUMMARY OF ALLOWANCES PAID

No. Beneficiaries	Counties	Amount Disbursed	Less Cancelled Cheques		Adjustments		Net Amount
					Debit	Credit	
		$	$	$	$	$	$
24	Brant	10,095	100	9,995	....	270	9,725
48	Bruce	17,945	175	17,770	....	70	17,700
47	Carleton	17,675	105	17,570	245	....	17,815
34	Northumberland	14,055	110	13,945	....	....	13,945
28	Durham	11,215	30	11,185	....	....	11,185
12	Dufferin	5,265	70	5,195	....	....	5,195
55	Stormont	21,765	145	21,620	....	....	21,620
22	Dundas	8,775	....	8,775	....	....	8,775
31	Glengarry	11,480	90	11,390	....	....	11,390
66	Essex	25,230	230	25,000	....	1,605	23,395
31	Elgin	11,190	.....	11,190	....	....	11,190
17	Frontenac	5,885	.....	5,885	....	....	5,885
60	Grey	20,975	55	20,920	....	590	20,330
24	Leeds	8,080	20	8,060	....	....	8,060
23	Grenville	8,145	30	8,115	....	245	7,870
53	Hastings	19,675	160	19,515	....	60	19,455
21	Haldimand	7,090	105	6,985	....	....	6,985
7	Haliburton	2,840	.....	2,840	....	90	2,750
29	Halton	11,825	.....	11,825	....	....	11,825
51	Huron	20,490	35	20,455	....	....	20,455
41	Kent	15,058	50	15,008	....	....	15,008
14	Lennox and Addington	5,345	70	5,275	....	....	5,275
44	Lanark	15,060	25	15,035	....	....	15,035
40	Lincoln	14,060	65	13,995	....	....	13,995
17	Lambton	6,455	75	6,380	....	....	6,380
54	Middlesex	20,935	40	20,895	....	....	20,895
33	Norfolk	12,465	70	12,395	....	....	12,395
38	Ontario	14,605	30	14,575	....	....	14,575
35	Oxford	13,830	70	13,760	....	....	13,760
33	Peterborough	12,601	30	12,571	....	....	12,571
28	Peel	9,885	.....	9,885	....	....	9,885
14	Prince Edward	5,695	40	5,655	....	....	5,655
41	Prescott	18,065	85	17,980	....	....	17,980
60	Russell	24,500	40	24,460	....	....	24,460
17	Perth	6,866	.....	6,866	....	....	6,866
122	Renfrew	47,270	320	46,950	....	60	46,890
144	Simcoe	56,622	435	56,187	....	....	56,187
44	Victoria	18,480	95	18,385	90	....	18,475
45	Wentworth	16,965	70	16,895	....	....	16,895
54	Welland	19,996	160	19,836	....	....	19,836
26	Wellington	9,877	60	9,817	....	....	9,817
55	Waterloo	19,838	60	19,778	....	....	19,778
247	York	92,917	490	92,427	15	....	92,442
	Cities						
69	Brantford	31,535	170	31,365	....	....	31,365
27	Belleville	13,530	.....	13,530	60	....	13,590
20	Chatham	10,115	.....	10,115	....	....	10,115
33	Fort William	17,240	.....	17,240	....	....	17,240
27	Guelph	12,045	60	11,985	....	....	11,985
25	Galt	11,125	.....	11,125	....	....	11,125
196	Hamilton	92,402	535	91,867	....	1,360	90,507
40	Kingston	19,250	105	19,145	....	....	19,145
33	Kitchener	15,115	125	14,990	....	....	14,990
113	London	50,835	250	50,585	....	60	50,525
19	Niagara Falls	7,630	125	7,505	....	....	7,505
32	North Bay	15,930	125	15,805	50	....	15,855
24	Oshawa	10,905	45	10,860	60	....	10,860
305	Ottawa	147,475	1,010	146,465	60	80	146,445
23	Owen Sound	10,090	130	9,960	60	....	10,020
37	Port Arthur	18,190	105	18,085	....	475	17,610
42	Peterborough	19,514	150	19,364	....	....	19,364

DURING FISCAL YEAR 1926-1927—*Continued*

Fifty Per Cent. Chargeable to Municipalities	Balance Outstanding 31st October, 1926	Amount Due by Municipalities	Amount Paid by Municipalities	Amount Outstanding 31st October, 1927
$ c.	$ c.	$ c.	$ c.	$ c.
4,862.50	1,390.00	6,252.50	5,885.00	367.50
8,850.00	737.50	9,587.50	8,885.00	702.50
8,907.50	710.00	9,617.50	8,872.50	745.00
6,972.50 5,592.50	1,012.50	13,577.50	11,637.50	1,940.00
2,597.50	200.00	2,797.50	2,612.50	185.00
10,810.00 4,387.50 5,695.00	3,352.50	24,245.00	22,352.50	1,892.50
11,697.50	960.00	12,657.50	11,625.00	1,032.50
5,595.00	447.50	6,042.50	5,555.00	487.50
2,942.50	217.50	3,160.00	2,920.00	240.00
10,165.00	830.00	10,995.00	10,042.50	952.50
4,030.00 3,935.00	610.00	8,575.00	7,867.50	707.50
9,727.50	4,470.00	14,197.50	13,385.00	812.50
3,492.50	587.50	4,080.00	3,500.00	580.00
1,375.00	235.00	1,610.00	1,497.50	112.50
5,912.50	982.50	6,895.00	6,432.50	462.50
10,227.50	1,520.00	11,747.50	10,875.00	872.50
7,504.00	577.00	8,081.00	7,431.50	649.50
2,637.50	247.50	2,885.00	2,680.00	205.00
7,517.50	492.50	8,010.00	7,340.00	670.00
6,997.50	512.50	7,510.00	6,900.00	610.00
3,190.00	265.00	3,455.00	3,187.50	267.50
10,447.50	855.00	11,302.50	10,447.50	855.00
6,197.50	422.50	6,620.00	6,115.00	505.00
7,287.50	552.50	7,840.00	7,190.00	650.00
6,880.00	562.50	7,442.00	6,877.50	565.00
6,285.50	430.00	6,715.50	6,174.50	541.00
4,942.50	407.50	5,350.00	4,912.50	437.50
2,827.50	590.00	3,417.50	2,925.00	492.50
8,990.00 12,230.00	3,225.00	24,445.00	20,915.00	3,530.00
3,433.00	872.00	4,305.00	4,048.50	256.50
23,445.00	5,400.00	28,845.00	26,807.50	2,037.50
28,093.50	2,253.00	30,346.50	28,001.00	2,345.50
9,237.50	757.50	9,995.00	9,275.00	720.00
8,447.50	647.50	9,095.00	7,650.00	1,445.00
9,918.00	705.50	10,623.50	9,699.50	924.00
4,908.50	792.00	5,700.50	4,893.00	807.50
9,889.00	726.50	10,615.50	8,856.50	1,759.00
46,221.00	7,039.50	53,260.50	49,418.00	3,842.50
15,682.50	2,732.50	18,415.00	17,115.00	1,300.00
6,795.00	547.50	7,342.50	6,800.00	542.50
5,057.50	340.00	5,397.50	4,545.00	852.50
8,620.00	1,527.50	10,147.50	8,795.00	1,352.50
5,992.50	980.00	6,972.50	5,972.50	1,000.00
5,562.50	423.50	5,995.00	5,530.00	465.00
45,253.50	3,731.00	48,984.50	45,219.50	3,765.00
9,572.50	785.00	10,357.50	9,547.50	810.00
7,495.00	1,300.00	8,795.00	7,577.50	1,217.50
25,262.50	3,747.50	29,010.00	26,825.00	2,185.00
3,752.50	367.50	4,120.00	3,770.00	350.00
7,927.50	570.00	8,497.50	7,115.00	1,382.50
5,430.00	447.50	5,877.50	5,412.50	465.00
73,222.50	23,575.00	96,797.50	90,692.50	6,105.00
5,010.00	367.50	5,377.50	4,980.00	397.50
8,805.00	745.00	9,550.00	8,780.00	770.00
9,682.00	1,719.50	11,401.50	10,605.50	796.00

SUMMARY OF ALLOWANCES PAID

No. Beneficiaries	Cities—*Continued*	Amount Disbursed	Less Cancelled Cheques		Adjustments		Net Amount
					Debit	Credit	
		$	$	$	$	$	$
18	Sarnia	8,265	35	8,230	....	....	8,230
29	Sault Ste. Marie	15,645	210	15,435	....	....	15,435
26	St. Thomas	11,125	60	11,065	....	....	11,065
45	St. Catharines	20,530	40	20,490	....	....	20,490
33	Stratford	15,160	95	15,065	....	....	15,065
971	Toronto	445,718	1,465	444,253	380	4,810	439,823
18	Welland	10,310	65	10,245	....	30	10,215
16	Woodstock	7,640	30	7,610	....	....	7,610
48	Windsor	19,270	190	19,080	....	....	19,080
	Separate Towns						
14	Brockville	7,295	60	7,235	....	....	7,235
8	Gananoque	2,230	.....	2,230	....	....	2,230
7	Ingersoll	2,940	.....	2,940	....	....	2,940
5	Prescott	2,635	.....	2,635	....	....	2,635
9	St. Marys	2,915	.....	2,915	....	....	2,915
8	Smith's Falls	4,035	55	3,980	....	....	3,980
10	Trenton	3,015	.....	3,015	....	....	3,015
7	Walkerville	2,395	.....	2,395	....	....	2,395
2	Pelee Island	360	.....	360	1,605	....	1,965
23	Indian Reserves	6,490	185	6,305	....	....	6,305
	Province	6,200	120	6,080	....	60	6,020
		1,834,184	9,385	1,824,799	2,565	9,865	1,817,499
	Districts						
31	Algoma	15,235	125	15,110	....	....	15,110
13	Kenora	5,720	35	5,685	....	....	5,685
17	Manitoulin	6,485	40	6,445	....	....	6,445
36	Muskoka	15,195	100	15,095	....	....	15,095
68	Nipissing	29,010	.....	29,010	160	....	29,170
47	Parry Sound	20,265	117	20,148	....	160	19,988
17	Rainy River	7,235	85	7,150	....	....	7,150
82	Sudbury	33,455	50	33,405	....	....	33,405
114	Temiskaming	44,805	550	44,255	....	....	44,255
14	Thunder Bay	6,025	40	5,985	235	25	6,195
	Refunds D.S.C.R.	.....	.....	.....	7,035	....	7,035
	" (casual revenue)	.....	.....	.....	55	....	55
4729		2,017,614	10,527	2,007,087	10,050	10,050	2,007,087

DURING FISCAL YEAR 1926-1927

Fifty Per Cent. Chargeable to Municipalities	Balance Outstanding 31st October, 1926	Amount Due by Municipalities	Amount Paid by Municipalities	Amount Outstanding 31st October, 1927
$ c.	$ c.	$ c.	$ c.	$ c.
4,115.00	330.00	4,445.00	4,100.00	345.00
7,717.50	585.00	8,302.50	7,697.50	605.00
5,532.50	847.50	6,380.00	5,925.00	455.00
10,245.00	1,072.50	11,317.50	10,407.50	910.00
7,532.50	1,155.00	8,687.50	8,033.00	654.50
219,911.50	28,496.00	248,407.50	214,771.50	33,636.00
5,107.50	765.00	5,872.50	5,500.00	372.50
3,805.00	325.00	4,130.00	3,822.50	307.50
9,540.00	650.00	10,190.00	9,237.50	952.50
3,617.50	317.50	3,935.00	3,652.50	282.50
1,115.00	85.00	1,200.00	677.50	522.50
1,470.00	110.00	1,580.00	1,452.00	127.50
1,317.50	102.50	1,420.00	1,215.00	205.00
1,457.50	117.50	1,575.00	1,437.50	137.50
1,990.00	190.00	2,180.00	1,897.50	282.50
1,507.50	195.00	1,702.50	1,397.50	305.00
1,197.50	125.00	1,322.50	1,147.50	175.00
982.50	.....	982.50	922.50	60.00
3,152.50	230.00	3,382.50	3,112.50	270.00
3,010.00	.....	.....	.....	.....
908,749.50	126,209.50	1,031,949.00	931,379.50	100,569.50

$182,498 non-collectible.

DEBIT

Counties	$365,302.50
Cities	522,629.50
Towns	14,655.00
Reserves	3,152.50
Province (Residence)	3,010.00
	$908,749.50
Province	$908,749.50
" (Districts)	182,498.00
" (Refunds)	7,090.00
	$2,007,087.00

ALLOWANCES

	1925-26		1926-27	
Amount of Appropriation		$1,882,500.00		$2,011,000.00
Disbursed:				
Counties	$683,367.00		$737,085.00	
Cities	996,809.00		1,056,589.00	
Separated Towns	29,825.00		27,820.00	
Indian Reserves	6,715.00		6,490.00	
Judicial Districts	169,379.00		183,430.00	
Province (Municipality)	.....		6,200.00	
	$1,886,095.00		$2,017,614.00	
Less cancelled cheques	9,195.00		10,057.00	
		1,876,900.00		2,007,557.00
Unexpended		$5,600.00		$3,443.00

DISPOSITION OF AMOUNTS DISBURSED

	1925-26		1926-27	
Amount disbursed		$1,876,900.00		$2,007,087.00
Charged to Municipalities:				
Counties	$339,018.50		$365,302.50	
Cities	492,228.35		522,629.50	
Separated Towns	14,847.50		14,655.00	
Federal Department of Indian Affairs	3,272.50		3,152.50	
	$849,366.85		$905,739.50	
Charged to Province:				
50% of Municipalities	849,366.85		905,739.50	
100% of amount disbursed in Judicial districts	168,204.00		182,498.00	
100% of amount disbursed to those lacking one year's Municipal residence	5,249.00		6,020.00	
Refunds credited to Municipalities	4,713.30		7,090.00	
		$1,876,900.00		$2,007,087.00

STATEMENT

Showing amount expended in Mothers' Allowances for the seven years' period, 1st November, 1920, to 31st October, 1927.

Fiscal year ending 31st October		
1921	$774,667.00	
1922	1,382,138.00	
1923	1,612,701.00	
1924	1,715,205.00	
1925	1,790,680.00	
1926	1,886,095.00	
1927	2,017,614.00	
		$11,179,100.00
Less cheques cancelled		47,937.00
		$11,131,163.00
Portion of this amount refunded to Government by organized Municipalities.		4,671,337.00
		$6,459,826.00
Less amount outstanding, 31st October, 1927, due by Municipalities		100,569.50
Net cost to Province		$6,359,256.50

Revenue Statement

Monies deposited with the Provincial Treasury Department:

	1925-26	1926-27
Counties	$332,790.00	$375,690.00
Cities	481,330.85	538,777.00
Separated Towns	15,382.50	13,800.00
Federal Department of Indian Affairs	3,277.50	3,112.50
	$832,780.85	$931,379.50
Refunds:		
Beneficiaries	$265.21	.....
D.S.C.R. (Ottawa)	5,938.29	$7,035.00
Casual Revenue	.....	525.00
Consolidated Revenue:		
Rainy River	35.00	.....
Nipissing	50.00	.....
Expenditure Revenue	.....	45.60
	$839,069.35	$938,985.10

One hundred and twenty-six thousand two hundred and nine dollars and fifty cents, outstanding 31st October, 1926, is merged into receipts for 1926-1927.

One hundred thousand five hundred and sixty-nine dollars and fifty cents, outstanding 31st October, 1927, is collectible from:

Counties	$36,208.00
Cities	61,994.00
Separated Towns	2,097.50
Department of Indian Affairs	270.00
	$100,569.50

ADMINISTRATION EXPENSE

	1925-26	1926-27
Amount of Appropriation	$85,550.00	$86,300.00
Amount expended	73,680.03	75,370.63
Unexpended balance	$11,869.97	$10,929.37
Cost of administration	3.93%	3.70%

REPORT OF THE SENIOR INVESTIGATOR

Many great events have taken place in our Province in the last decade, and one that will stand out as being of prime importance is the decision reached by the Ontario Government of 1918 to have an investigation as to the need for a Mothers' Allowances Act.

The investigation covered a period of about two years, and included several public meetings in addition to personal visits by investigators into homes where it was known the father was dead. The investigation culminated in legislation being enacted to provide assistance for dependent fatherless children.

It is questionable whether anyone who took part in that important investigation foresaw the extent to which such legislation would benefit the children of Ontario.

It is of interest, after seven years of actual experience of administering such an Act, to read some of the reasons given why such legislation was necessary and to what extent the results anticipated by members of the committee have been realized. The following remark was made at one of the committee meetings:

> "It will operate only when the child is in need and only when the conditions are such that financial support is the main requisite to save the child's home through the agency of the mother."

In this regard the Mothers' Allowances Act has more than justified itself. Hundreds of cases are on file where it would have been impossible for the home to have been kept intact without the monthly cheques that are received regularly. Who can estimate the loss to the Province if these children had been robbed of the influence of home and mother, because, to quote again from the investigation of 1918-1919, "I would go as far as to say that the best institutions under the best management are not equal to the poorest home, provided that home is morally correct," and this was spoken by a man who was a director of one of the best children's institutions. What an asset to the Province are the young men and women who found it possible to remain in their homes after the death of the father, for many of the children of six or seven years ago are now in the 'teen age and through the Act were saved from the institutional care that would otherwise have been theirs.

The following case is quoted as an example:

"When first granted an allowance this family was living in a two-room shack which at one time had been a stable; the father was suffering from pulmonary tuberculosis and the family were in great privation, on my visit there was little or no food in the house, which was very bare but scrupulously clean, the mother was in a delicate state of health and the five children were all suffering from malnutrition. The family was soon moved from their backwoods shack to a small house in the nearest village where home conditions were greatly improved, friends and neighbours supplying some necessary pieces of furniture, also cast off clothing which the mother made over for the children, the children were not able to attend school regularly, this mother is now greatly improved in health, her outlook on life is changed, she is very grateful for Mothers' Allowance as she states she would never have been able to keep her family together if it had not been for same, she never incurs debt, paying as she goes, her children are now healthy and bright, her home is spotlessly clean, and she is endeavouring to raise her family so that they will become real assets to Ontario and Canada."

Here is another quotation of far reaching interest, from the committee's observations: "The menace in the home of fathers, incapacitated by tuberculosis, and the influence which a mother's pension might have in removing the menace was referred to in Toronto, Ottawa, Hamilton and London." "The father should be permanently removed or removed for a sufficiently long time to avoid danger to the children."

If these were some of the reasons for a Mothers' Allowance is it not right to inquire whether the Mothers' Allowances Act has been administered to this end? We can only show in this report a limited number of cases in detail. I can assure you they are by no means isolated cases.

Here is a case of a man who found himself losing weight. Upon examination by his doctor he was advised of a tubercular condition. He was sent to a sanitarium and his wife granted an allowance. After about a year his wife telephoned to thank us, and said her husband had returned home and was able to support his family without further assistance.

Another writes, "My husband, who has been in the sanitarium for twelve months, is home and back to work. With many thanks for your help."

An ex-soldier worked several months while not in a fit condition. He was advised to enter a sanitarium for treatment, but what about his family? Later he was told about the Mothers' Allowance, his wife applied and an allowance was granted, the husband was admitted to a sanitarium feeling satisfied that some assistance was being given to his home. After one year's treatment he was discharged. He soon secured employment and is well enough to again maintain his home without assistance.

It has been possible in many cases to persuade men to enter a sanitarium because we can assure them that their family will be looked after. What a relief this is to a tubercular man, he can, having been relieved of the worry of his family's maintenance, co-operate with the sanitarium authorities and the result in scores of cases has been that he has recovered and is now again supporting his family. Not only in cases of tuberculosis is it a distinct advantage to give an incapacitated man rest and consequent opportunity for recovery as may be seen from the following report of a Northern Ontario Investigator:

"The husband had a stroke about two years ago, resulting in paralysis of the nerves, he looked like a nervous wreck and acted very strangely at times. I became very much interested in this case and have been watching it very closely. The man has not been able to perform any hard labour but can move about to some extent. He acquired a small piece of land and with the assistance of neighbours who donated the lumber, built a small hen-house. The man now has 150 chickens and at the time of my last visit was gathering two dozen eggs a day, for which they are receiving a good price, and are supplementing their allowance to a very nice degree. In addition to this, during last season they had a splendid garden, and had grown enough potatoes and vegetables to supply the family for the winter months. I am persuaded that this has been made possible by special recognition of the Commission in continuing this allowance, to enable the man to rest sufficiently so that his health has become somewhat improved, and as a result the man is able to assist in supporting the family. The mother is very grateful to the Mothers' Allowances Commission, as she told me that she is now able to clothe her children properly, their health being much better than before the allowance was received."

Another case where a family has expressed its appreciation of the allowance, "Because my husband has sufficiently recovered to resume work he can now manage to again support us."

Some years ago in speaking of the need of Mothers' Allowance a prominent citizen said "The money spent on this (Mothers' Allowance) will ultimately be saved in a better type of citizen, in a higher productive capacity on the part of our citizens and in saving our boys from penitentiaries and our girls from houses of ill fame." To what extent the operation of the Mothers' Allowances Act has substantiated such a statement may be seen in numerous instances.

A Public Health Nurse said to one of our investigators, "I can tell when a family who have existed below the average status of living is granted a Mothers' Allowance, as they immediately begin to come to school cleaner and happier, school attendance is more regular and the health of the children soon shows an

improvement." Surely children whose environment is so changed that it immediately becomes apparent are on the right road to become better citizens, but does the allowance tend to make for a higher productive capacity? Perhaps we can point here to better results of the Act than to any other phase of it.

Is not the bigger cause for relief brought about by citizens of a lower productive capacity? It may be taken for granted that the bulk of work done by charitable institutions is among the low productive class, if then the Mothers' Allowance being paid into a home will raise the capacity for productiveness it is ultimately saved to the Province.

We are perhaps in a better position now than ever before to show to the public to what extent this has been realized, again we can only quote one or two examples taken at random from hundreds of such results:

"It is very interesting to note that this year two boys from my district whose mothers are beneficiaries, were elected members of the Older Boy's Parliament and represented their districts when this body met in Toronto at Christmas. The member for B, is a pupil attending the Continuation School. As long as the roads are passable this lad walks to and from school daily four miles each way, he is doing very well at school and is reported as being very bright and a general favourite. If it were not for Mothers' Allowance this boy would have had to leave school long ere now, and would likely have become a labourer. As it is, he intends either to become a teacher or take a business course. The member for A, has left school and is employed in a men's furnishing store, he is taking a course in ticket and sign writing at night school, this boy shows wonderful ability at this work, which has received very favourable comment." I quote these cases to show that these under-privileged boys have risen above their environment and have been chosen as leaders by their communities.

"Daisy had to leave school at the age of fourteen, was out of school two years on account of her father's sickness, as she was needed at home to help with the seven younger children, her mother having at that time to do the chores, etc., on a small farm. After the father's death and the granting of Mothers' Allowance, Daisy returned to High School and after completing three years, attended Normal School, passing her examinations with honours, and this year she is teaching in a school near her home, she is able to board at home and in this way help her mother. Had it not been for Mothers' Allowance, this girl asserts, she would never have been able to have achieved her ambition to be a teacher. There is a very marked improvement in the general health and outlook of this family since the granting of an allowance, the older boy now being able to do the work on the farm, the mother is able to devote her time to the home and children, with the result that their health, cleanliness, etc., is greatly improved."

Immediately after a family comes under the influence of the Mothers' Allowances Act, the mother knows that she is to receive a cheque each month, she knows the cheque is not a mere gift to her, neither is it a form of charity, it is paid to her by the Government for a distinct purpose, and she must fulfill that purpose or the monthly cheque may be withdrawn, the mother knows at once that her children must have her first care (we do not mean that all mothers are neglectful before they receive the allowance, we are discussing the boys and girls we were expected to save from wrong doing) she is told her children must not keep bad company, must not be out late at night, in addition the children as they grow older know the income into their home depends largely on how they conduct themselves, they know that periodical school reports are

sent to Head Office, and so the boys and girls are under this steadying influence all the time, and especially so at that critical age of fourteen to sixteen—when so many boys and girls make a wrong turn. In addition we have many specific cases where boys, yes and girls, who are inclined to be troublesome, and unless handled with the utmost care would make just that step which would be ruinous to their future.

By firm but kindly handling on the part of the Investigator, or sometimes a Local Board member, many a boy and girl has been thus saved, but the best protection for any child is a comfortable and attractive home, a home which appeals to the child, a home where he likes to be, it is owing to the fact of having such a home, made possible by the allowance, that we will have the most success in helping our boys and girls to go right.

In almost every case where a family is receiving the Mothers' Allowance each child is given a good elementary education, and in the large majority of cases each child is receiving a good secondary education. This in itself is a valuable asset to any province and from the standpoint of education the money spent by the Province on Mothers' Allowances is showing excellent results. Mothers continually write and ask our advice about their children's education after the child has passed the Entrance, "I would like to take the boy out of school, but if you say he should have more education, and if you will continue to help us, I will gladly allow him to go on." That is how many mothers express themselves.

Here is a typical case. A home where an incapacitated father was not able to do the work on the farm, the twelve-year old boy was kept at home to help the mother work the rented place they were living on to support six children. An allowance was granted, the boy was sent back to school and is progressing well with his studies.

Here is a mother who was herself deprived of an education, left in a backward district on a farm heavily mortgaged, and with four children, and one boy who had left school to help work the farm, an allowance has been granted and the mother is determined that the children shall have a good education, she is able to keep up the interest, and with the aid of the allowance can keep the children warmly clothed and well fed. Now, we find her daughter at twelve years of age has passed the entrance examination with first class honours in every subject, passed her first year in High School with first class honours in every subject. To enable the girl to attend the second year at High School she must go to a town away from home. The mother has arranged for her to room with other children in the home of a widow who cooks the children's hot meals, the mother sends the food in and pays for the accommodation with vegetables off the farm.

Without the allowance this woman would have lost her farm, and the children their education, the family is a happy one, the children healthy and strong.

In addition to these few cases quoted we have numerous letters of appreciation from school inspectors, principals of schools and other interested in the educational welfare of the children, for the splendid co-operation they are receiving from our staff, and for the splendid school attendance record of the children of our beneficiaries.

How could this family, for example, have managed to get any education had it not been for the Mothers' Allowance?

"In a home some miles from a village in which the husband and father had died and left his wife and family almost destitute, not having means to pay for burial in a cemetery, the body was placed in a wooden box and buried on the homestead. In addition to this the children were not attending school during the cold weather for want of proper clothing. Since the allowance has been granted the children have been fitted out with clothes and are now able to attend school regularly. This family is living on a very stony farm, where they will never be able to make a success of farming, as the land is cut up so much with rocks and hills. I was very glad to advise the mother of the advantages of sending the children to school regularly as well as teaching them how to perform certain things pertaining to farm work and the feeding of stock."

Mothers are grateful for the interest taken by our staff in their children's education. In reply to a request for a school attendance report, a mother writes, "It is very kind of you ladies and gentlemen to take such an interest in my children's education." Another says, "You must be very fond of children in the Mothers' Allowances to be so interested in their welfare."

Social Service

A great deal of valuable social service work is being accomplished by our investigators in homes which cannot be reached by any other organization. Some people suffer untold privation rather than appeal for relief, as is evidently the reason for finding a family in which, even before the husband's illness and death there had never been enough food, and when the investigator made her first visit the children were found sleeping, covered with old coats, upon the floor of a bare, cold and cheerless home. There was one bed in the house and only a few bed-clothes. Upon investigator's last visit this family was housed in a warm, tidy and bright home, woman had nice bright curtains on the windows, and she had beds, bedding, and some other needed furniture. Children are now regular at school and church and are growing healthy and strong. Before the Mothers' Allowance was granted this mother did not feel any responsibility towards debt, our investigator can notice a definite change in this attitude, as the woman is now growing very careful not to incur debts.

In some cases, poverty prevails to an alarming extent because the family live in an isolated district, especially is this so in the unorganized districts and also in the small villages, where there is no organized relief and no semblance of social service other than that performed by the Mothers' Allowances investigator. Here are one or two striking instances:

"On one occasion it was necessary to make a visit seven miles from the nearest railroad town, this was in the month of March and the roads were breaking up and were not in a condition for any sort of vehicle. I used my best endeavours to persuade someone to drive me to this home but was unsuccessful in my attempt. I had a feeling that this was an urgent case and that I must reach the home so started to walk the distance. I walked for several miles through mud and water and chanced to meet a man with a team of horses and sleigh. I told him my business and that I must reach that home and asked him to drive me, to which he consented. Upon reaching this home I found a poor delicate mother who had just come in from the bush where she had been helping her boy to cut some wood which they would sell or exchange for groceries and flour. This woman showed in no uncertain way the strain and worry she was undergoing in order to provide the bare necessities of life, evidence was not lacking to show that the woman could not give the home the necessary attention

conducive to good health. On returning to this home some months later I felt that I had been amply rewarded for any slight hardship which had been endured. This woman has been granted $25.00 per month, and with two cows and some hens is now able to get along very nicely. The woman has been enabled to visit the doctor and was informed that her lungs were not in very good condition and that she required good nourishment and special care in order to get back to normal health. In this case the home has been given the required attention in order to make it more cheerful and homelike. The mother's health has improved and the children are better clothed and nourished. This poor mother with tears in her eyes expressed her thanks for what had been done for her by the Mothers' Allowances Commission."

NAMES OF INVESTIGATORS AND THEIR DISTRICTS

1. Toronto.....Miss E. W. Rogers
   Mrs. A. M. Fraser
   Miss N. Smyth
   Miss C. L. Steward
2. Hamilton, Wentworth, Halton.....Miss E. M. Storms
3. Ottawa.....Miss M. F. Bennetts
4. Huron, Middlesex, Oxford, London, Woodstock, Ingersoll.....Mrs. R. M. Graham
5. Elgin, Essex, Kent, Lambton, St. Thomas Chatham, Sarnia, Windsor, Walkerville.Miss Helen Bapty
6. Brant, Haldimand, Lincoln, Norfolk, Welland City, Welland County, Niagara Falls, St. Catharines, Brantford.....Mrs. A. P. Twidale
7. Bruce, Perth, Waterloo, Wellington, Galt, Guelph, Kitchener, Stratford, St. Mary's.Miss Alice Hindley
8. Dufferin, Grey, Simcoe, Owen Sound.....Miss A. Lawrence
9. Haliburton, North and South Victoria, North Bay, Muskoka, Parry Sound, Nipissing, Sturgeon Falls.....Mr. A. G. Bruce
10. Ontario, York, Oshawa, Peel.....Miss E. H. McMullen
11. Durham, Northumberland, Peterborough County, Peterborough City, Prince Edward County.....Miss F. Barker
12. Frontenac, Hastings, Lennox and Addington, Belleville, Kingston, Brockville, Gananoque, Trenton, Leeds.....Miss M. M. Abernethy
13. Dundas, Glengarry, Grenville, Russell, Stormont, Prescott County and Town...Mrs. B. Genin Preston
14. Fort William, Port Arthur, Algoma, Kenora, Manitoulin Island, Rainy River District, Sault Ste. Marie, Thunder Bay.....Miss M. J. D. Kennedy
15. Carleton, Lanark, Renfrew, Smith's Falls.Mrs. Helene C. Brodeur
16. Temiskaming, Sudbury.....Mr. J. Walter

Harry Bentley,
Senior Investigator.

STATISTICAL REPORT

STATEMENT REGARDING ALL BENEFICIARIES ON THE ALLOWANCE PAY LIST DURING THE YEAR ENDING OCTOBER 31ST, 1926

Number of beneficiaries on allowance list, October 31st, 1926	4,412
" " " " part of the year, but later cancelled	803
	5,215

At October 31st, 1926, there were 227 more beneficiaries on the allowance pay list than at the end of the previous year—an increase of 5.42 per cent.

Causes of Dependency	Number of Families, October 31st, 1926	Number of Children October 31st, 1926
Death of father	4,082	11,918
Incapacitation:		
(a) Insanity	149	469
(b) Other causes	574	1,710
Desertion	256	646
Foster mother	154	372
	5,215	15,115

Number of Children under 16 years in these Families	Families	Children
Families of 1 child under 16 years and totally and permanently incapacitated father or child over 16 years	84	84
" 2 children under 16 years	2,552	5,104
" 3 " " 16 "	1,304	3,912
" 4 " " 16 "	715	2,860
" 5 " " 16 "	322	1,610
" 6 " " 16 "	157	942
" 7 " " 16 "	58	406
" 8 " " 16 "	15	120
" 9 " " 16 "	5	45
" 10 " " 16 "	1	10
" 11 " " 16 "	2	22
	5,215	15,115

Rate of Allowance	Number of families on allowance list during the year	Number of children	Average number of children per family
City:			
Cities	2,511	6,802	2.71
County:			
Counties	2,117	6,376	3.01
Judicial Districts	504	1,707	3.38
Town:			
Towns	83	230	2.77
	5,215	15,115	

All Families where Tuberculosis is the Cause of Dependency

13.44 per cent. of Cost of Allowances Due to Tuberculosis

Widows.—Number of beneficiaries on the allowance pay list during the year ending October 31st, 1926, in whose case tuberculosis was the causative factor in the death of the husband.

On the pay list, October 31st, 1926	413		
On during part of the year, but later cancelled	93		
		506	
Amount paid to these 506 families during the year			$181,770

Incapacitation.—Number of beneficiaries on the allowance pay list during the year whose husbands were totally and permanently incapacitated because of tuberculosis.

On pay list at October 31st, 1926	135		
On during part of the year, but later cancelled	45		
		180	
Amount paid to these 180 familes during the year			$57,880

Foster Mother.—During the year there were on the allowance pay list 40 foster mothers of children whose parent or parents had died of tuberculosis (in 11 cases, both parents; in 17 cases, the father; and in 12 cases, the mother).

On the pay list at October 31st, 1926	31		
On during part of the year, but later cancelled	9		
		40	
Amount paid to these 40 families during the year			$12,690
Total Families		726	
Total Amount paid			$252,340

Children in these Families

Families of	Widow		Incapacitation		Foster-mother	
	Families	Children	Families	Children	Families	Children
1 child	...	...	11	11	..	..
2 children	258	516	70	140	30	60
3 "	123	369	48	144	8	24
4 "	80	320	25	100	1	4
5 "	26	130	17	85	1	5
6 "	14	84	6	36	..	..
7 "	2	14	2	14	..	..
8 "	2	16	...	...	..	..
9 "	...	...	1	9	..	..
11 "	1	11	...	...	..	..
	506	1,460	180	539	40	93

Beneficiaries in	Families	Children	Amount expended
Counties	299	886	$96,010
Judicial Districts	60	204	21,415
Cities	353	961	129,365
Towns	14	41	5,550
	726	2,092	252,340

INCAPACITATION CASES

Year 1925-1926

Beneficiaries, whose husband or child over 16 years of age is totally and permanently incapacitated.

On the allowance pay list at October 31st, 1926	594	
" " " part of the year, but later cancelled	129	
		723

Increase during the year in the number of incapacitation cases 16%

Causes of Incapacitation:

*Tuberculosis		180
†Mental (husband in an asylum)		149
Diseases of the nervous system and organs of special sense:		
Paralysis	82	
Epilepsy	13	
Other causes	32	
		127
Diseases of the heart and arteries		80
Diseases of the bones and joints:		
Arthritis	45	
Osteomylitis	4	
		49
Diseases of the kidneys, bladder and urinary passages		21
Diseases of the respiratory system		18
Cancer		16
Venereal Diseases		15
Diseases of the Digestive system		13
Locomotor ataxia		11
Blind and other complications		11
Rheumatism		10
Anaemia		10
Senility		6
Diseases of the skin		4
Other causes		3
		723

Number of children in all incapacitation families	Families	Children
Families with 1 child under 16 years and husband or child over 16 years totally and permanently incapacitated	84	84
" " 2 children under 16 years	254	508
" " 3 " " 16 "	163	489
" " 4 " " 16 "	100	400
" " 5 " " 16 "	67	335
" " 6 " " 16 "	33	198
" " 7 " " 16 "	14	98
" " 8 " " 16 "	6	48
" " 9 " " 16 "	1	9
" " 10 " " 16 "	1	10
	723	2,179

NATIONALITY BY BIRTH OF BENEFICIARY

Year 1925-1926

British:		
Canadian		3,442
English		940
Scotch		255
Irish		115
Other British		46
		4,798

*In cases of tuberculosis beyond the primary stage an allowance is granted while the husband is in a sanitarium. Cases frequently recover.

†Mental cases cease to qualify when the husband leaves the asylum.

American (U.S.A.) naturalized	105	
Russian, naturalized	80	
Italian, "	51	
Polish, "	40	
Finnish, "	36	
German, "	18	
Swedish, "	9	
Other foreign born, naturalized	78	
		417
		5,215

Number of beneficiaries at October 31st, 1926	4,412
Number of beneficiaries paid part of the year, but later cancelled	803
	5,215

NATIONALITIES BY PERCENTAGE

British:		
Canadians	66%	
Other British	26%	
		92%
Others of foreign birth		8%
		100%

CAUSES OF INELIGIBILITY

Year 1925-1926

Value of property or other assets disqualifies	105
Applicant's husband or child over 16 years of age not totally and permanently incapacitated	69
Five years' desertion by the husband not established	54
Only one child under 16 years of age in attendance at school	36
Unsatisfactory home conditions	33
Sufficient income to maintain the home	33
Residence requirements not fulfilled	26
In receipt of allowances from other funds:—D.S.C.R., 10; W.C.B., 3; other, 2	15
Applicant not a British subject	10
Foster-mother applications ineligible as children are not orphans	6
Applicant divorced or legally separated	4
Application withdrawn	4
No proof of marriage	4
Only one child under 16 years of age and incapacitated husband not in wife's care	3
Applicant remarried	2
Incapacitated husband and one child adopted	2
Applicant's first husband living and address known	1
Applicant's husband in prison	1
Deferred for reports	3
	411

CAUSES OF CANCELLATION

Year 1925-1926

One of two children now 16 years of age, or not at school	310
Beneficiary remarried	150
Unsatisfactory home conditions	67
Should now be self-supporting	64
Husband no longer totally and permanently incapacitated	50
Only one child or no children under 16 years of age with the mother	25
Now in possession of assets of a disqualifying amount	24
Beneficiary no longer resident in the Province of Ontario	23
Husband no longer in an asylum	17
Incapacitated husband no longer in wife's care and only one child under 16 years of age	14
Beneficiary died	13
Now in receipt of allowances from other funds	11
Now in possession of a disqualifying equity in property	7
Incapacitated husband died and now only one child under 16 years	6
Voluntarily withdrawal	4
False information at the time of application	2
Address of beneficiary not now known	2
Allowance held for school certificates and investigator's report	14
	803

STATEMENT REGARDING ALL BENEFICIARIES ON THE ALLOWANCES PAY LIST DURING THE YEAR ENDING OCTOBER 31ST, 1927

Number of beneficiaries on allowance list, October 31st, 1927	4,729
" " " " part of the year, but later cancelled	811
	5,540

At October 31st, 1927, there were 317 more beneficiaries on the allowances pay list than at the end of the previous year—an increase of 7.18 per cent.

Causes of Dependency	Number of Families October 31st, 1927	Number of Children October 31st, 1927
Death of the father	4,209	12,278
Incapacitation:		
(a) Insanity	151	487
(b) Other causes	692	2,075
Desertion	307	778
Death of both parents (Foster-mother)	181	442
	5,540	16,060

Number of Children under 16 years in these families	Families	Children
Families of 1 child under 16 years and incapacitated father or child over 16 years	107	107
" 2 children under 16 years	2,729	5,458
" 3 " " 16 "	1,361	4,083
" 4 " " 16 "	725	2,900
" 5 " " 16 "	344	1,720
" 6 " " 16 "	175	1,050
" 7 " " 16 "	69	483
" 8 " " 16 "	18	144
" 9 " " 16 "	8	72
" 10 " " 16 "	2	20
" 11 " " 16 "	1	11
" 12 " " 16 "	1	12
	5,540	16,060

Rate of Allowance	Number of families on allowance list during the year	Number of children	Average number of children per family
City:			
Cities	2,662	7,218	2.71
County:			
Counties	2,235	6,723	3.0
Judicial Districts	559	1,882	3.36
Town:			
Towns	84	237	2.82
	5,540	16,060	

All Families where Tuberculosis is the Cause of Dependency

13.55 per cent. of Cost of Allowances Due to Tuberculosis

Widows.—Number of beneficiaries on the allowance pay list during the year ending October 31st, 1927, in whose case tuberculosis was the causative factor in the death of the husband.

On the pay list, October 31st, 1927 424
On during part of the year, but later cancelled 71
— 495
Amount paid to these 495 families during the year $186,300

Incapacitation.—Number of beneficiaries on the allowance pay list during the year whose husbands were totally and permanently incapacitated because of tuberculosis.

On pay list at October 31st, 1927 166
On during part of the year, but later cancelled 46
— 212
Amount paid to these 212 families during the year $70,945

Foster Mother.—During the year there were on the allowance pay list 46 foster mothers of children whose parent or parents had died of tuberculosis (in 12 cases, both parents; in 20 cases, the father; and in 14 cases, the mother).

On the pay list at October 31st, 1927 39
On during part of the year, but later cancelled 7
— 46
Amount paid to these 46 families during the year $14,835
Total Families 753 $272,080

CHILDREN IN THESE FAMILIES

Families of	Widow		Incapacitation		Foster-mother	
	Families	Children	Families	Children	Families	Children
1 child	...	...	13	13	..	..
2 children	251	502	82	164	31	62
3 "	122	366	61	183	9	27
4 "	75	300	25	100	3	12
5 "	30	150	15	75	2	10
6 "	8	48	13	78	1	6
7 "	4	28	1	7	..	..
8 "	2	16	...	...	..	..
9 "	...	...	2	18	..	..
10 "	1	10	...	...	..	..
11 "	1	11	...	...	..	..
12 "	1	12	...	...	..	..
	495	1,443	212	638	46	117

BENEFICIARIES IN	Families	Children	Amount expended
Counties	295	896	$99,685
Judicial Districts	79	256	28,075
Cities	362	999	138,715
Towns	17	47	5,605
	753	2,198	272,080

INCAPACITATION CASES

YEAR ENDING OCTOBER 31ST, 1927

Beneficiaries, whose husband or child over 16 years of age is totally and permanently, incapacitated.
On the allowance pay list, at October 31st, 1927 717
" " " part of the year, but later cancelled 126
— 843
Increase during the year in the number of incapacitation cases 20.7%

Causes of Incapacitation:

*Tuberculosis		213
Diseases of the Nervous system and organs of special sense:		
Paralysis	97	
Epilepsy	18	
Nerves	9	
Mental defective	8	
Tumour of Brain	6	
Encephalitis lethargia	3	
Other causes	11	
		152
†Mental (husband in an asylum)		151
Diseases of the heart and arteries		99
Diseases of the bones and joints:		
Arthritis	40	
Osteomylitis	8	
Other causes	4	
		52
Diseases of the respiratory system		35
Diseases of the kidneys, bladder and urinary passages		28
Venereal diseases		21
Cancer		19
Blind and other complications		19
Diseases of the digestive system		15
Anaemia		10
Locomotor Ataxia		8
Rheumatism		7
Senility		7
Diseases of the Skin		3
Other causes		4
		843

Number of Children in all Incapacitation Families	Families	Children
Families with 1 child under 16 years and husband or child over 16 years totally and permanently incapacitated	107	107
" " 2 children under 16 years	291	582
" " 3 " " 16 "	180	540
" " 4 " " 16 "	114	456
" " 5 " " 16 "	75	375
" " 6 " " 16 "	45	270
" " 7 " " 16 "	21	147
" " 8 " " 16 "	6	48
" " 9 " " 16 "	3	27
" " 10 " " 16 "	1	10
	843	2,562

NATIONALITY BY BIRTH OF BENEFICIARIES

YEAR 1926-1927

British:		
Canadian	3,605	
English	997	
Scotch	263	
Irish	135	
Other British	60	
		5,060

*In cases of tuberculosis beyond the primary stage an allowance is granted while the husband is in a sanitorium. Cases frequently recover.

†Mental cases cease to qualify when the husband leaves the asylum.

American	114
Russian	78
Italian	64
Polish	52
Finnish	52
Austrian	24
German	15
Swedish	12
Galician	11
Norwegian	10
Roumanian	9
Hungarian	6
Armenian	5
French	5
Ukrainian	3
Czecho-Slovakian	3
Syrian	3
Danish	3
Serbian	2
Dutch	2
Greek	2
Spanish	1
Bulgarian	1
Lithuanian	1
Swiss	1
Turkish	1
	5,540

NATIONALITY BY PERCENTAGE

Canadian	65.1%	
British	26.3%	
		91.4%
Beneficiaries of foreign birth		8.6%
		100.%

CAUSES OF DEATH OF FATHER

Widow cases on the allowance list, at October 31st, 1927		3,589
" " " " part of the year, but later cancelled		620
		4,209
Diseases of the respiratory system:		
Pneumonia	774	
Pleurisy	24	
Bronchitis and asthma	19	
Other causes	26	
		843
Diseases of the circulatory system		565
Tuberculosis		494
External causes:		
Accident	347	
Suicide	78	
Murder	7	
Other sudden deaths	5	
		437
Diseases of the nervous system and organs of special sense:		
Cerebral hemorrhage	67	
Hemiplegia	61	
Meningitis	38	
Apoplexy	35	
Tumour of brain	20	
Epilepsy	11	
Other causes	98	
		330
Influenza		316

Diseases of the digestive system:		
Appendicitis	101	
Ulcers of stomach and duodenum	40	
Peritonitis	40	
Tumour of the liver	8	
Cirrhosis of the liver	7	
Other causes	105	
		301
Cancer		292
Diseases of the kidneys, bladder and urinary passages		244
Blood poisoning		98
Typhoid		80
Anaemia		54
Venereal diseases		40
Diseases of throat and nose		30
Diseases of the bones and joints		24
Smallpox		7
Diphtheria		4
Alcoholism		5
Erysipelas		4
Scarlet fever		3
Diseases of skin		3
Other causes		35
		4,209

CAUSES OF INELIGIBILITY

Year 1926-1927

Value of property or other assets disqualifies	89
Applicant's husband or child over 16 years of age not totally and permanently incapacitated	70
Only one child under 16 years of age in attendance at school	45
Not eligible under desertion clause	42
Sufficient income to maintain the home	41
Residence requirements not fulfilled	28
Unsatisfactory home conditions	21
Children not with mother	11
Applicant not a British subject	9
In receipt of allowances from other funds; D.S.C.R., 5; W.C.B., 2	7
Applicant has not supplied the required information	7
Foster-mother applications ineligible as children are not orphans	6
Applicant's husband in prison	5
Applicant divorced or legally separated	4
Application withdrawn	3
Applicant remarried	2
Unwarranted expenditure of assets	2
No proof of marriage	1
Only one child under 16 years of age and incapacitated husband not in wife's care	1
	394

CAUSES OF CANCELLATION

Year 1926-1927

Now only one child under 16 years of age or not at school	360
Beneficiary remarried	141
Unsatisfactory home conditions	59
Husband no longer totally and permanently incapacitated	46
Family should be self supporting	43
Only one child or no children with mother	31
Beneficiary not now residing in Ontario	23
Now in possession of assets of a disqualifying amount	22
Husband not now in an asylum	15
Beneficiary died	15
Now in receipt of allowances from other funds	15
Incapacitated husband died and only one child under 16 years	12
Incapacitated husband not in wife's care and only one child under 16 years	10
Residence of husband now known (desertion cases)	7
Now in possession of a disqualifying equity in property	4
Address of beneficiary not known	3
Voluntary withdrawal	2
Beneficiary in an institution	2
False information at time of application	1
	811

LOCAL BOARDS

(Those marked * are municipal nominees)

COUNTIES

BRANT
*Mr. E. A. Standing, Burford.
Secretary, Mrs. Wm. Kerr, St. George.
*Chairman, Mr. A. W. Van Sickle, Onondaga.
Mr. J. P. McCammon, Paris.
Mrs. Herbert Burtch, R.R. No. 1, Scotland.
Vice-Chairman, Mrs. G. T. Wood, Grandview.

BRUCE
Chairman, Mr. C. J. Mickle, Chesley.
Secretary, Mrs. I. Shoemaker, Paisley.
*Mr. D. J. Byers, Reeve of Wiarton.
Mr. F. E. Coombs, Kincardine.
Rev. R. Perdue, Walkerton.
*Mr. Robert McVittie, Southampton.
Mr. Brooks, J.P., Parkhead.

CARLETON
Chairman, Mr. J. E. Caldwell, City View P.O.
*Vice-Chairman, Mr. J. A. Heney, Westboro.
Secretary, Rev. J. H. Woodside, Kenmore.
Mrs. E. T. Coldry, Cummings Bridge.
*Mr. William Joynt, Laurentian View.
Mrs. Dollard Archambault, 104 Montreal Rd., East View.

DUFFERIN
*Chairman, Mr. T. J. Henderson, Orangeville.
*Secretary, Mrs. W. C. Dahl, Orangeville.
Mr. Hugh Falconer, Shelbourne.
Mr. H. F. Tuck, Orangeville.
Mrs. (Dr.) Berwick, Grand Valley.

DUNDAS
Chairman, Mr. Wesley Hamilton, Chesterville.
Secretary, Mrs. James Hughes, Chesterville.
*Mr. Charles Marcellus, Dunbar.
Mr. John Render, South Mountain.
*Mr. Frank Fraser, Morewood.
Mrs. Johnson, Iroquois.

DURHAM
*Chairman, Mr. S. W. Galbraith, Port Hope.
*Vice-Chairman, Mrs. Arthur Van Camp, Burketon.
Secretary, Mrs. A. L. Nickol, Bowmanville.
Miss Pearl Burnham, Millbrook.
Mr. Harry Bland, R.R. No. 2, Ida.
Mr. C. J. Thornton, Orono.
Mr. T. B. Chalk, Port Hope.

ELGIN
Chairman, Mr. R. A. Penhale, R.R. No. 8, St. Thomas.
Vice-Chairman, Mrs. C. S. Bridgeman, Aylmer.
Secretary, Mrs. B. B. Graham, Rodney.
*Mr. S. S. McDermond, R.R. No. 1, Port Burwell.
*Mr. D. A. McNabb, Dutton.

ESSEX
*Chairman, Mr. Judson Scratch, Kingsville.
*Vice-Chairman, Mrs. Severin Ducharme, Belle River.
Secretary, Mrs. Geo. Elliott, Sandwich.
Mr. W. P. Coyle, Sandwich.
Mr. A. Renaud, Tecumseh.
Mrs. R. Brett, Essex.

FRONTENAC
Chairman, Mr. J. W. Bradshaw, County Clerk, Kingston.
Secretary, Mrs. J. L. F. Sproule, Westbrook.
Mr. Charles Truscott, Sydenham.
*Rev. William Black, 130 Victoria St., Kingston.
Mrs. J. D. Shibley, Harrowsmith.
*Mrs. Bert Patterson, Hartingdon.

GLENGARRY
*Chairman, Mr. A. J. Robertson, Martintown.
Secretary, Mrs. A. H. Robertson, Maxville.
*Dr. A. T. Morrow, Maxville.
Mr. A. A. McLennan, Lancaster.
Mrs. A. MacNaughton, Alexandria.

GRENVILLE
Chairman, Mr. Joseph Goodin, Roebuck.
Secretary, Mrs. J. A. Connell, Algonquin.
*Mr. J. Harold Kidd, Burritt's Rapids.
*Mr. W. P. Walker, Cardinal.
Mr. A. E. Langstaff, Kemptville.

LOCAL BOARDS—*Continued*

(Those marked * are municipal nominees)

COUNTIES—*Continued*

GREY
Chairman, Mr. Herbert C. Brigham, Hanover.
Vice-Chairman, Mrs. B. J. Long, Meaford.
*Secretary, Mrs. William Dingwall, Hopeville.
*Mr. A. E. Colgan, Markdale.
Mr. John Mills, Hanover.
Mr. W. J. Miller, Bognor.

HALDIMAND
*Chairman, Mr. Harrison Arrel, K.C., Caledonia.
Secretary, Mrs. Joseph Peart, Cayuga.
Mrs. E. Kelly, Dunnville.
*Mr. G. L. Miller, Jarvis.
Mr. S. E. Lindsay, Hagersville.

HALIBURTON
Chairman, Mrs. Geo. Potts, Haliburton.
*Secretary, Mr. H. B. Feir, Haliburton.
*Mr. W. R. Curry, Haliburton.
Mr. John Pearson, Haliburton.
Mrs. Wm. Nichol, Haliburton.

HALTON
Chairman, Mr. E. F. Earl, Milton.
*Secretary, Mr. Donald McIntyre, Georgetown.
*Mr. G. H. Nicholson, Burlington.
Mrs. J. R. Elliott, Milton.
Mr. W. H. Morden, Oakville.
Mrs. Malcolm McLean, Acton.

HASTINGS
Chairman, Mr. Alexander Moore, 160 George St., Belleville.
*Vice-Chairman, Mrs. Chas. Vanderwatter, Foxboro.
*Secretary, Mr. W. H. Nugent, Shire Hall, Belleville.
Mrs. Simeon Fox, Eldorado.
Mr. Thomas Montgomery, Stirling.

HURON
*Chairman, Mr. Geo. W. Holman, Goderich.
Secretary, Mr. A. T. Cooper, Clinton.
Mrs. W. A. McKim, Goderich.
Mrs. H. Fowler, Clinton.
*Major R. S. Hays, Seaforth.

KENT
Chairman, Mr. John F. Fletcher, (Co. Clerk), Chatham.
Vice-Chairman, Mrs. Archibald Pow, Ridgetown.
Secretary, Mrs. Catherine McVean, Dresden.
*Mr. John Vance, Thamesville.
*Mr. A. A. Wilson, Tilbury.

LAMBTON
*Mr. Thos. Burnley, Camlachie.
Chairman, Mr. L. W. Harkness, Mandamin.
*Secretary, Mr. Fred Eastman, Arkona (Warden).
Vice-Chairman, Mrs. Neil Grant, Becher.
Mr. Jos. Hackett, Petrolia.

LANARK
Chairman, Mr. Willard R. Knox, Carleton Place.
Vice-Chairman, Mr. R. J. McDiarmid, Carleton Place.
Secretary, Mrs. J. K. Kelly, Almonte.
*Mrs. R. Fowler, Perth.
*Mrs. Carrie Fields, Robertson, Lanark.
Mr. Daniel J. Hogan, R.R. No. 4, Perth.
Mr. G. A. Robertson, R.R. No. 2, Almonte (Warden).

LEEDS
*Mr. M. B. Holmes, Athens.
*Mr. Omer Buell, Mallorytown.
Secretary, Miss F. E. Lyons, Portland.
Chairman, Mr. William Bracken, Seely's Bay.
Mrs. R. G. Leggett, Newboro.

LENNOX AND ADDINGTON
Chairman, Mrs. Wesley Wagar, Centreville.
*Secretary, Mr. W. G. Wilson, Napanee.
*Vice-Chairman, Mr. W. C. T. Loyst, R.R. No. 2, Bath.
Mr. John L. Smith, J.P., R.R. No. 2, Napanee.
Mr. John A. Brown, Tamworth.
*Mrs. W. G. Swayne, Bath.
Mr. Christie Kellar, R.R. No. 5, Napanee.

LINCOLN
Chairman, Mr. D. Moyer, R.R. No. 1, Vineland.
*Secretary, Mr. William Richardson, Merritton.
*Mr. J. E. Masters, Niagara-on-the-Lake.
Mrs. E. W. Fry, Vineland.
Mrs. James Hobden, Beamsville.

LOCAL BOARDS—*Continued*

(Those marked * are municipal nominees)

COUNTIES—*Continued*

MIDDLESEX	*Chairman, Mr. John Stuart, County Clerk, London.
	Secretary, Miss Mary Grant, 110 Dundas St., London.
	*Mr. Allan McPherson, Glencoe.
	Mrs. Malcolm Gray, Komoka.
	Mr. James W. Park, Parkhill.
NORFOLK	Secretary, Mrs. L. A. Smith, Box 239, Delhi.
	Mr. H. A. Carter, Simcoe.
	Chairman, Mr. E. D. Halliday, Simcoe.
	*Mrs. Geo. A. Smith, Delhi.
	Vice-Chairman, Mr. James Brayley, R.R. No. 2, Langton.
	*Mrs. Rowena Blacklock, Port Rowan.
NORTHUMBERLAND	*Chairman, Mr. Nelson Stone, Campbellford.
	*Secretary, Mr. Edmund Quinn, Colborne.
	Mrs. M. E. Maybee, R.R. No. 6, Clinton.
	Mrs. Findlay Clark, Brighton.
	Mr. A. R. Dundas, Cobourg.
	Miss May McCaughey, Cobourg.
ONTARIO SOUTH	Chairman, Mr. Robert Thompson, Whitby.
	*Mrs. Malcom Forsyth, Claremont.
	*Mr. Levi Ellins, Columbus.
	Mr. Albert W. Jackson, Whitby.
	Mr. William M. Real, Box 37, Port Perry.
ONTARIO NORTH	*Chairman, Mr. John Wetheral, Cannington.
	Vice-Chairman, Mr. Henry Heavener, R.R. No. 1, Atherley.
	*Secretary, Mrs. J. K. McLennan, Beaverton.
	Mrs. S. S. Sharpe, Uxbridge.
	Mrs. Lawrence Cooper, R.R. No. 1, Washago.
OXFORD	Vice-Chairman, Mrs. J. B. Reid, Tillsonburg.
	Secretary, Mr. A. E. Roth, Woodstock.
	Mrs. E. V. Tillson, Tillsonburg.
	*Chairman, Mr. Abram Searless, Norwich.
	*Mr. George Sibbick, R.R. No. 1, Richwood.
PEEL	Chairman, Mr. T. W. Duggan, Brampton (Correspond. Sec.)
	Vice-Chairman, Mr. David Wilson, R.R. No. 2, Bolton.
	*Mrs. W. J. Hunter, R.R. No. 2, Brampton.
	*Mr. J. H. Pinchin, Clarkson.
	Mrs. John A. McLachlan, Alton.
PERTH	Chairman, Mr. William Martyn, Mitchell.
	*Vice-Chairman, Mrs. Millie Parker, 212 Ontario St., Stratford.
	Secretary, Mr. Duncan MacVannel, St. Mary's.
	Mr. Wm. Scott, West Monckton.
	*Mrs. James Donaldson, Listowel.
PETERBOROUGH COUNTY	Chairman, Col. R. E. Birdsall, P.O.
	*Miss M. Tanner, Lakefield.
	Secretary, Mrs. B. W. Squire, Norwood.
	Vice-Chairman, Mr. John McIntosh, R.R. No. 3, Peterborough.
	*Mr. C. H. Darling, Warsaw.
PRESCOTT COUNTY	Chairman, Mrs. James Ross, Hawkesbury.
	*Secretary, Mr. Edmond Proulx, M.P.P., L'Orignal.
	Mr. Felix Cadieux, Vankleek Hill.
	Mr. W. J. Duncan, Vankleek Hill.
	Mrs. Denis Harbic, Hawkesbury.
PRINCE EDWARD	Chairman, Dr. Garfield Platt, Picton.
	Vice-Chairman, Mrs. W. R. Browne, Cherry Valley.
	Secretary, Miss F. Barker, Bloomfield.
	*Mr. W. H. Monaghan, Wellington.
	*Mr. D. W. Robinson, Consecon.
	Mrs. Frank Morden, Box 451, Picton.
RENFREW	Chairman, Dr. G. G. McNab, Renfrew.
	Vice-Chairman, Mr. Thos. McKibbon, Eganville.
	*Secretary, Miss Julia G. Mallon, Pembroke.
	*Mrs. Elizabeth Davidson, Beachburg.
	Mr. J. J. Neilson, Arnprior.
	Mr. Thos. Church, Arnprior.

LOCAL BOARDS—*Continued*

(Those marked * are municipal nominees)

COUNTIES—*Continued*

RUSSELL	Secretary, Mrs. J. P. Boyle, Casselman.
	Chairman, Rev. W. B. Morgan, Russell.
	*Miss C. Longtin, Bourget.
	*Dr. Stoness, Vars.
	Mr. W. T. Erskine, Rockland.
SIMCOE	Chairman, Mr. J. T. Simpson, Elmvale.
	Vice-Chairman, Mrs. John C. McMullen, Midland.
	*Secretary, Mr. D. H. Coleman, Treasurer, Barrie.
	Mrs. C. C. Begg, Collingwood.
	Mr. S. R. Gendron, Penetanguishene.
	Mr. Thos. McKnight, Cookstown.
	Mrs. H. E. Todd, Orillia.
	*Mr. A. A. Cunningham, R.R. No. 3, Orillia.
STORMONT	*Chairman, Mr. Henry Williams, Cornwall.
	Vice-Chairman, Mrs. John Nephew, Finch, R.R. No. 1.
	Secretary, Mr. F. D. McLennan, Cornwall.
	*Mrs. W. M. Earle, Avonmore.
	Mrs. Simeon Eamon, Osnabruck Centre.
	Mr. Rodolphe Danis, Cornwall.
VICTORIA	Chairman, Mr. W. G. Perrin, Oakwood.
	Vice-Chairman, Mrs. W. A. McLennan, 60 Bond St., Lindsay.
	Secretary, Mr. J. W. Lyons, 77 Peel St., Lindsay.
	*Mrs. A. Morrison, Kinmount.
	Mrs. George Murphy, R.R. No. 4, Lindsay.
	*Mr. W. C. Moore, Bobcaygeon.
WATERLOO	*Chairman, Mr. A. R. G. Smith, New Hamburg.
	Secretary, Mrs. Ralph Vance, 165 King St. East, Kitchener.
	Mr. Walter Snider. Conestoga.
	Mrs. Lowe, Hespeler.
WELLAND COUNTY	Chairman, Mr. F. H. Gallinger, R.R. No. 3, Niagara Falls.
	Secretary, Mrs. E. W. Tench, R.R. No. 3, Niagara Falls.
	Vice-Chairman, Miss M. J. O'Neill, Port Colborne.
	*Mr. A. D. Damude, Forthill (Warden).
	*Mr. J. R. Phillips, R.R. No. 1, Fort Erie (Reeve).
WELLINGTON	*Chairman, Mr. Herman Graef, Clifford.
	Vice-Chairman, Mr. J. A. Cockburn, R.R. No. 1, Puslinch.
	Secretary, Mrs. A. G. H. Luxton, Mount Forest.
	*Mr. James Beattie, Fergus.
WENTWORTH	Secretary, Mrs. Adam Inch, Mount Hamilton.
	Mrs. J. E. McDonough, Rockton.
	Mr. J. E. Peart, County Clerk, Hamilton.
	Mr. John S. Fry, Dundas.
	*Mr. J. Pickard, Ancaster (Warden).
	*Mr. F. P. Martin, Sheffield (Reeve)
YORK	*Chairman, Mr. J. M. Pearen, Weston.
	Secretary, Mrs. L. M. Wedd, 264 Beresford Ave., Toronto, (Lyndhurst 2576).
	*Mrs. Robert Tier, Islington.
	Mrs. I. Graves, Scarborough Junction.
	Mrs. W. J. Fuller, Newmarket.
	Mrs. A. E. Pugsley, Sutton West.

CITIES

BELLEVILLE	Chairman, Mr. Robt. Tannahil, 147 St. George St., Mgr. Bank of Montreal.
	*Vice-Chairman, Mr. F. M. Clarke, 219 Front St.
	Secretary, Miss Anna M. Hurley, 46 Queen St.
	*Mr. W. A. Woodley, 56 Catherine St.
	Mr. Charles Hanna.
BRANTFORD	*Chairman, Judge A. D. Hardy.
	Secretary, Mr. F. W. Thompson, Willard Hall.
	Dr. C. C. Fissette.
	Mrs. Mary Hunks, 289 Nelson St.
	*Mrs. S. H. J. Reid, 126 Albion St.

LOCAL BOARDS—*Continued*

(Those marked * are municipal nominees)

CITIES—*Continued*

CHATHAM.....*Chairman, Rev. R. J. M. Perkins.
Vice-Chairman, Mr. Albert Groombridge.
Secretary, Mrs. Jas. P. Dunn, 191 Wellington St. W.
*Mrs. R. V. Bray.
Mr. Chas. Austin.

FORT WILLIAM.....*Chairman J. E. Crawford, 109 Cuthbertson Block (Mayor).
Mrs. John McDonald, 343 North Norah St.
Secretary, Mrs. E. R. Fulmer, Box 88.
Mrs. J. D. Nichol, 119 North John St.
*Vice-Chairman, Mr. E. C. Smith, 216 Finlayson St.
Mrs. Geo. A. Graham, 400 S. Vickers St.
Mr. W. P. Bailley, 160 East Amelia St.
Mr. J. R. Pattison, 508 North John St.

GALT.....Chairman, Mr. Mark Mundy.
Vice-Chairman, Mrs. Thos. Barrett.
Secretary, Mrs. Jean A. Lash, 75 Blair Rd.
*Mr. Alexander H. White, 43 Spruce St.
Mrs. Hugh Wiffler, 47 Lansdowne Rd. North.
*Mr. Aaron W. Hilborn, 60 Wentworth Ave.

GUELPH.....Chairman, Mr. John M. Taylor, c/o Taylor-Forbes Co.
Vice-Chairman, Mrs. T. Goldie, 250 Queen St.
Secretary, Mr. C. W. Dawson, 9 Clinton St.
*Mrs. A. Anderson, 123 Cork St.
*Ald. H. Quarmby, 21 Paisley St.

HAMILTON.....*Chairman, Mr. Russell T. Kelley, Hamilton Adv. Agency.
Vice-Chairman, Mrs. J. Inman, 16 Gibson Ave.
Secretary, Mr. W. V. Patterson, City Hall.
*Mr. Wm. A. Smith, 24 King St. West.
Mrs. Hatch.
Mrs. William Earl, 92 Barnesdale North.
Rev. Joseph W. Englert, 120 Sherman Ave.

KINGSTON.....*Chairman, Mrs. John Wright, 7 Mack St.
Secretary, Prof. W. A. Mackintosh, Queens University.
Mrs. M. Easson, 52 Colborne St.
*Mr. Samuel S. Corbett, 216 Princess St.
Mrs. Keenan, 265 Barrie St.
Miss Frances Sullivan, St. Clare Apts.

KITCHENER.....Chairman, Mr. Robert Smyth, 103 Queen St. South.
Secretary, Mr. A. R. Goudie, 42 King St. E.
*Mrs. Chas. K. Massell, 91 Scott St.
Mrs. Mary Kaufman, 35 Roy Street.
*Mr. W. J. Motz.

LONDON.....Mr. E. R. Dennis, Dundas St.
*Secretary, Mr. S. Baker, City Clerk.
*Chairman, Mr. W. J. Kilpatrick.
Mrs. John Gemmell, 16 Evergeen Ave.
Mrs. J. W. Cunliffe.
Vice-Chairman, Mrs. J. J. Roach, 644 King St.

NIAGARA FALLS.....*Chairman, Mrs. A. P. Twidale, 476 Johns St.
Secretary, Rev. Guy B. Gordon, 767 River Rd.
*Mr. M. C. Goodsir, 509 Victoria Ave.
Mrs. A. E. Hallam, 126 Bridge St.
Mrs. W. Ferris, Robert St.

OSHAWA.....Chairman, Mrs. Edith C. Myers, 97 King St. East.
*Secretary, Mr. C. J. Wilcox, 15 Hall St.
Rev. Father Bench, Oshawa.
Mr. Gilchrist, c/o General Motors.
*Mrs. Frank Robson, R.R.

OTTAWA.....Vice-Chairman, Mme. S. Lelievre, 211 Stewart St.
Secretary, Mrs. Annie Hasley, 2 Queen St.
Mr. F. W. McCrae, 425 Bronson Ave.
Mr. Thomas Burns, 2 Queen St.
Mrs. Flora McTavish, 314 Frank St.
*Chairman, Mr. Hebert McElroy (controller).
*Mr. Frank Lafortune (alderman).

LOCAL BOARDS—*Continued*

(Those marked * are municipal nominees)

CITIES—*Continued*

Owen Sound	Mr. A. F. Armstrong, City Treasurer.
	Chairman, Mrs. Geo. E. Dunoon, 9th St. East.
	Secretary, Dr. A. E. Little.
	Vice-Chairman, Mrs. W. E. Dunn, 850 Third Ave. West.
	*Miss Grace M. Lediard (Secretary to Mayor and Council).
	*Mr. R. D. Little.
	Mrs. Alfred Holstock.
Peterborough	Mr. Sidney Whatley, 70 Robinson St.
	*Chairman, Mrs. Jos. Knox, 481 Gilmour St.
	*Secretary, Mr. F. H. Dobbin, Peterborough.
	Mr. T. J. McMurray, 438 Mark St.
	Mrs. Jos. Mills, 451 Hunter St. West.
	Vice-Chairman, Mr. James Abraham, 189 Rubidge St.
	Mrs. George Benton, 272 Thomas St.
Port Arthur and Thunder Bay	*Secretary, Mr. A. J. Forsyth, 408 Ambrose St.
	*Mrs. T. S. T. Smellie, Port Arthur.
	Chairman, Mrs. W. A. Milne, Port Arthur.
	Mr. A. C. Wood, Port Arthur.
	Mr. J. W. Sutherland, Hymers.
	Rev. Wm. Reid, Schreiber (Corresponding Member).
	Mr. I. L. Matthews.
St. Catharines	*Chairman, Mr. A. M. Watts, Queen St.
	Vice-Chairman, Mrs. Mary Malcomson, Bellevue Terrace.
	Secretary, Mr. L. P. Cunningham, 200 St. Paul St.
	*Mr. D. C. Hetherington.
	Mrs. R. English, 35 Louisa St.
	Mrs. L. M. Schenck, York St.
St. Thomas	Mrs. Rhea Butler, St. Thomas.
	Secretary, Miss Tessie Ingram, 134 Wellington St.
	Mrs. John Lane, 10 Erie St.
	*Vice-Chairman, Mr. Geo. H. Sloggett, 37 Forest Ave.
	*Chairman, Mr. Frank Harding, 58 East St.
Sarnia	*Chairman, Mr. John Wilkinson, 506 Christina St. North.
	Vice-Chairman, Mrs. F. W. Kittermaster, 184 London Rd.
	Secretary, Mr. H. Steele, 327 Stuart St.
	Dr. R. G. H. McDonald, 300 Christina St. North.
	Mrs. Geo. Taylor.
	*Miss Grace Tuck, 153 Cameron St.
Sault Ste. Marie	Vice-Chairman, Mrs. A. Smith, John Street.
	Secretary, Mrs. Geo. W. Martin, 24 Laird St.
	Mr. Charles Rose, 292 Albert St.
	*Mr. Wm. O'Brien.
	*Miss Agnes Stark.
Stratford	*Chairman, Mrs. Harry Davis, 57 St. David St., Phone 906.
	*Vice-Chairman, Mr. J. J. Dalrymple, 99 Perth St., Phone 1450W.
	Secretary, Mr. W. J. Blakeston, 79 Mowat St.
	Mrs. Thos. Ballantyne, 175 Cambridge St., Phone 102.
	Mrs. Geo. McLagan, 144 Water St., Phone 144.
Toronto	Chairman, Miss Gertrude Lawlor, L.L.D., 435 Jarvis St.
	Vice-Chairman, Mr. Bert Merson, 101 Jones Ave.
	*Secretary, Miss Jane Barclay, 30 Beatty Ave.
	Miss E. Lockhart Gordon, 221 George St.
	Mrs. A. D. Fisher, 4 Roxborough St. East.
	*Mr. J. A. McElhiney, 27 Lakeview Ave.
Welland City	Chairman, Dr. W. K. Colbeck.
	Vice-Chairman, Mrs. L. B. Duff.
	Secretary, Mrs. W. J. Jacobs.
	Mrs. Dr. Howell.
	*Mr. Harry Jones.
	*Mr. Edward Anderson.
Windsor	Chairman, Dr. Remi Casgrain, 141 Pitt St. West.
	*Secretary, Mrs. M. E. Fotheringham, office of City Clerk.
	Miss Helen Bartlett, Victoria Ave.
	*Ald. Chas. D. Fraser, 550 Bruce St.
	Mr. John A. McKeown, 465 Goyeau St.

LOCAL BOARDS—*Continued*

(Those marked * are municipal nominees)

CITIES—*Continued*

WOODSTOCK
Chairman, Mr. M. J. Brophy, Woodstock Business College.
*Vice-Chairman, Mrs. E. W. Nesbitt.
Secretary, Mrs. R. W. Ferguson, 20 Wellington St. North.
*Mr. Geo. A. Davidson, 577 Dundas St.
Mrs. J. D. McGregor, 408 Admiral St.

SEPARATED TOWNS

BROCKVILLE
*Mr. E. J. Smith, Pine Street.
Secretary, Mrs. J. S. Copland.
Mrs. Joseph Fitzpatrick.
Mr. J. M. Phillips.
*Mrs. Alice J. Comstock.

GANANOQUE
Chairman, Mr. T. I. Ellis.
Secretary, Mrs. J. A. Jackson.
Mrs. W. Crowter.
*Mr. Wm. Fairman.
*Mr. T. D. O'Connor.

INGERSOLL
Mr. John Lee.
*Secretary, Mrs. William Kirwin, Ingersoll, Box 253.
*Chairman, Mr. F. E. Waterhouse.
Mr. Thos. Hamill.
Vice-Chairman, Mrs. Charles Scoffin.
Mrs. F. W. Waters.

PRESCOTT TOWN
Vice-Chairman, Mr. W. P. McCarthy.
*Dr. W. J. Taugher (Mayor).
*Secretary Mr. W. J. Ranson (Town Clerk).
Mrs. Wm. Crannie.
Miss Louisa Jones.

ST. MARY'S
Chairman, Mr. B. F. Lancaster.
Vice-Chairman, Mr. D. L. O'Brien.
Secretary, Mrs. S. J. Dunseith.
*Mrs. William Mills
*Mr. J. K. Richardson.

SMITHS FALLS
*Chairman, Mr. Robert Hawkins.
Vice-Chairman, Mr. Richard Craig.
Secretary, Mrs. H. S. Coombs.
Mrs. Arthur Jones.
*Mr. Ed. J. Gilmour.

TRENTON
Secretary, Miss Helena Driscoll.
Mr. Robert Whyte.
Mrs. T. S. Farncomb.
*Mr. W. J. Potts.
*Chairman, Mr. P. J. O'Rourke.

WALKERVILLE
*Chairman, Dr. C. W. Hoare, Devonshire and Wyandotte Sts.
Vice-Chairman, Mr. Wm. Grant, 125 Kildare Road.
Secretary, Mr. H. L. Berry, Box 53, Walkerville.
*Mrs. J. H. Coburn, 65 Devonshire Road.
Mrs. O. C. Tilman, 61 Victoria Road.

DISTRICTS

ALGOMA
Chairman, Mr. J. H. Glanville, Thessalon.
Vice-Chairman, Mr. Henry Knight, Jr., R.R. No. 1, Sault Ste. Marie.
Secretary, Mrs. S. M. McGuire, Thessalon.
Mr. E. A. White, Bruce Mines.
Mr. J. M. Gibbs, Richard's Landing, St. Joseph Island.

DRYDEN
Chairman, Mr. Alfred Pitt, Dryden.
Mrs. Dingwall, Dryden.
Mrs. M. S. Campbell, Dryden.
Mr. H. M. Davidson, Dryden.
Rev. H. A. Rivers, Dryden.
Rev. R. A. Smith, Dryden.

LOCAL BOARDS—*Continued*

(Those marked * are municipal nominees)

DISTRICTS—*Continued*

KENORA.....Chairman, Mrs. J. P. Earngey, Kenora.
Secretary, Rev. Edward Diamond, Box 145, Kenora.
Mrs. Thos. Proudlock, Kenora.
Mr. H. Cornish, Keewatin.
Mr. Alex B. Johnstone, Keewatin.
Mrs. Wm. Reynolds, Keewatin.

MANITOULIN.....Chairman, Rev. W. T. Swainson, Gore Bay.
Secretary, Mrs. W. W. Anglin, Mindemoya.
Mrs. W. A. Hawkins, Little Current.
Mr. T. J. Jackman, Killarney (Corresponding member).
Mrs. Howard Smith, Manitowaning.
Mr. William Clark, Silver Water.

MUSKOKA.....Chairman, Mr. A. Sloan, Gravenhurst.
Secretary, Mrs. J. A. Robertson, Bracebridge.
Rev. A. Halbert, Port Carling.
Rev. Frederick Berner, Huntsville.
Mr. D. T. Hodgson, Bracebridge.
Rev. W. A. Hankinson, Rosseau.

NORTH BAY.....Mrs. Wm. White, 205 McIntyre, St. East.
*Secretary, Mrs. Wm. Anderson, North Bay.
*Mr. A. Jackman, North Bay.
Mr. Gordon R. Brady, 37 Main St. East.
Mr. C. A. Fink, Mattawa.
Mrs. George Rutherford, 200 Worthington St. East.

PARRY SOUND EAST.....Chairman, Mr. Harry Hayward, Scotia Jct.
Vice-Chairman, Mr. A. M. Church, J.P., Sundridge.
Secretary, Rev. T. M. Murray, Powassan.
Mrs. T. A. Mitchell, South River.

PARRY SOUND WEST.....Secretary, Mr. Francis A. White, Parry Sound.
Chairman, Mr. Frederick Tasker, Parry Sound.
Mrs. F. L. Walton, Parry Sound.
Rev. Father Collins, Parry Sound.
Mrs. C. H. Knight, Parry Sound.

RAINY RIVER.....Chairman, Mrs. J. W. Walker, Fort Frances.
Secretary, Mr. C. Bruce Campbell, Fort Frances.
Mr. H. C. Grimshaw, Rainy River.
Mrs. W. F. Sullivan, Emo.
Mr. Alexander F. Cameron, Stratton.

SIOUX LOOKOUT.....Rev. Mr. McPherson, Sioux Lookout.
Mrs. T. L. Carroll, Sioux Lookout.
Chairman, Dr. W. E. C. Day, Sioux Lookout.
Mrs. Oscar Anderson, Sioux Lookout.
Mr. J. A. Hodder, Sioux Lookout.
Secretary, Mrs. W. Green, Sioux Lookout.

STURGEN FALLS.....Mr. A. A. Aubin, Sturgeon Falls.
Mr. Philip Levesque, Sturgeon Falls.
Mrs. George Cockburn, Sturgeon Falls.
Mr. L. H. Belanger, Verner.
Secretary, Miss Helen Richardson, Sturgeon Falls.
Mr. Alphonsus Legendre, J.P., Verner.

SUDBURY.....Chairman, Mr. Stephen Fournier, Sudbury.
Vice-Chairman, Mrs. J. J. Kehoe, Sudbury.
Secretary, Mrs. R. M. McKessock, Sudbury.
Mr. George S. Buchanan, Sudbury.
Mrs. K. S. Clark, Coniston.
Mr. Newton H. Bowers, Massey.
Mrs. W. T. Duncan, Sudbury.
Rev. J. T. Brennan, Espanola.

TEMISKAMING.....Chairman, Mr. John Clark, Englehart.
Vice-Chairman, Dr. J. A. McInnis, Timmins.
Mrs. M. E. Kirstine, Matheson.
Major J. E. McCuaig, Haileybury.
Mrs. E. C. Ward, Cochrane.
Secretary, Mr. A. K. Roberts, Cobalt.
Mr. R. Woods, New Liskeard.

LOCAL BOARDS—*Continued*

INDIAN RESERVES

ALGOMA (Batchewana, Garden River, Thessalon, Mississauga, Spanish River, Serpent River):	Indian Agent, Mr. A. D. McNabb, Sault Ste. Marie. Mrs. (Canon) Johnston, Garden River. Mr. C. F. Rothera, Indian Agent, Thessalon. Dr. J. J. McDermott, Massey. Mr. A. J. McDonell, Spanish Mills. Rev. Father Dugais, Spanish River. Mr. John Dyke, Blind River.
BRANTFORD (Six Nations)	Supt., Lt.-Col. C. E. Morgan, Brantford. Rev. J. Pollock, Ohsweken. Rev. J. G. White, R.R. No. 6, Hagersville. Mr. Elliott Moses, Ohsweken. Miss Cora Russell, Hagersville. Mr. H. M. Hill, c/o Lt.-Col. C. E. Morgan. Mr. P. J. Atkins, Six Nations. Secretary, Mrs. Wm. Smith, R.R. No. 6, Hagersville.
CAPE CROKER	Indian Agent, Mr. A. D. Moore, Cape Croker. Vice-Chairman, Mrs. Chas. Gilbert, Wiarton. Secretary, Mr. Carl F. Jones, Cape Croker. Rev. Father Cadot, Cape Croker. Mrs. Peter Waukey, Cape Croker. Chief Chas. K. Jones, Cape Croker. Mrs. Wm. Akiwenzie, Cape Croker. Rev. R. R. Elliott, Cape Croker.
CHIPPAWA HILL (Chippawas of Saugeen)	Indian Agent, Mr. Saul Putnam, Chippawa Hill. Chairman, Rev. Thos. Whitebeans, Chippawa Hill. Vice-Chairman, Mrs. A. Ritchie, Chippawa Hill. Secretary, Mr. Sidney S. Mandowob, Chippawa Hill. Mr. W. H. Crowell, Chippawa Hill. Mrs. E. Joshua, Chippawa Hill. Mr. Joseph Johnston, R.R. No. 2, Allenford. Mr. Malcolm McIvor, Chippawa Hill.
GORE BAY	Indian Agent, Mr. J. R. MacGregor, Gore Bay. Rev. Eugene Papineau, Little Current. Mrs. John May, West Bay. Mrs. Paul Cada, Sheshegwaning. Mr. Robt. Trowbridge, Sheshegwaning.
HIGHGATE (Moravians of Thomas)	Indian Agent, Mr. Nelson Stone, Highgate. Vice-Chairman, Rev. J. C. Nethercott, Bothwell. Secretary, Mrs. Eunice Snake, Bothwell. Mr. James Gardiner, Thamesville. Mr. Albert Tobias, Sr., Bothwell.
MANITOWANING	Indian Agent, Mr. R. J. Lewis, Manitowaning. Mr. Wm. Kinoshameg, Wikwemikong. Mrs. Jos. Bwanishing, Wikwemikong. Mrs. Chas. S. King, Wikwemikong. Rev. T. A. Desautels, Wikwemikong. Rev. L. Desjardins, Sudbury. Rev. Edwin Weeks, Little Current.
MUNCEY (Chippawas, Munceys and Onedias of Thames).	Indian Agent, Mr. Thos. McGookin, Muncey. Chairman, Rev. Oliver Strapp, Muncey. Mrs. Jennie McGookin, Muncey. Mrs. C. W. McKenzie, Muncey. Mr. Albert Smith, Muncey. Mrs. Fred Dodson, Muncey. Rev. Mr. Cottam, Muncey. Mrs. Lillie Powless, Muncey.
STURGEON FALLS (Dokis, French River, Nipissing and Timagami)	Indian Agent, Mr. Geo. P. Cockburn, Sturgeon Falls. Chief Peter Beaucage, Sturgeon Falls. Mrs. Benjamin Goulais, Sturgeon Falls. Mrs. Peter McLeod, Sturgeon Falls.
WALPOLE ISLAND (Chippawa of Sarnia and Pottawattomies)	Indian Agent, Mr. Thos. Paul, Sarnia. Rev. Wm. Harding. Rev. S. A. Brigham, Walpole Island. Mr. Nicholas Plain, Sarnia. Mrs. John Solomon, Walpole Island. Mrs. Dan Bressetts, Ravenswood.

LOCAL BOARDS—*Continued*

INDIAN RESERVES—*Continued*

CHRISTIAN ISLANDS.....	Secretary, Rev. R. Cowling, Christian Island. Rev. Father Kadoo, Christian Island. Chairman, Harold J. Eade, Indian Agent, Christian Island. Robert Marsden, Postmaster, Christian Island. Mrs. Wm. Assance, Christian Island.

JOHN M. MCCULLOUGH,

Secretary to The Commission.

ANNUAL REPORT

OF

The Commissioner of the Ontario Provincial Police

1927

PRINTED BY ORDER OF
THE LEGISLATIVE ASSEMBLY OF ONTARIO

TORONTO
Printed and Published by the Printer to the King's Most Excellent Majesty
1928

PRODUCED BY
The
United Press
LIMITED
TORONTO
CANADA

To His Honour William Donald Ross, Esq.,
Lieutenant-Governor of the Province of Ontario.

May It Please Your Honour:

The undersigned has the honour to present to Your Honour the Report of The Commissioner of the Ontario Provincial Police for the year ending 31st October, 1927.

Respectfully submitted,

William H. Price,
Attorney-General.

Attorney-General's Department.

ONTARIO PROVINCIAL POLICE

Commissioner

MAJOR-GENERAL V. A. S. WILLIAMS, C.M.G.

Assistant Commissioner

A. CUDDY

Provincial Inspectors

F. E. ELLIOTT — A. E. SARVIS — W. S. BLACKWALL
W. C. KILLING — H. GRAHAM — A. MOSS

Criminal Investigation Branch

J. MILLER, Senior Inspector

Inspectors

A. B. BOYD — W. H. STRINGER — A. H. WARD
E. D. L. HAMMOND — E. C. GURNETT, M.M.

No. 1 District,	London	Provincial Inspector	A. Moss.
No. 2 "	Niagara Falls	" "	C. F. Airey, M.S.M.
No. 3 "	Kitchener	" "	J. H. Putman.
No. 4 "	Barrie	" "	E. A. Rae.
No. 5 "	Belleville	" "	W. H. Lougheed.
No. 6 "	Cornwall	" "	A. H. Palmer.
No. 7 "	Cobalt	" "	W. T. Moore.
No. 8 "	Sudbury	" "	C. A. Jordan.
No. 9 "	Port Arthur	" "	W. J. Ingram.
Toronto Special District		" "	A. E. Sarvis.
Hamilton Special District		" "	F. B. Taber.
Windsor Special District		" "	H. Gardner, M.M.
Algonquin Park Special District		" "	A. E. Storie.

Annual Report of the Commissioner of the Ontario Provincial Police, 1927

ONTARIO PROVINCIAL POLICE,
Headquarters, Toronto,
December 30th, 1927.

THE HONOURABLE THE ATTORNEY-GENERAL,
Parliament Buildings, Toronto, Ontario.

SIR,—I have the honour to submit herewith my Annual Report for the year ending October 31st, 1927.

STRENGTH AND DISTRIBUTION OF THE FORCE ON OCTOBER 31ST, 1927

	Commissioner	Assistant Commissioner	Accountant	Provincial Inspectors	Inspectors C.I.B.	District Inspectors	Sergeants	Provincial Constables	Provincial Officers, Grade A	Provincial Officers, Grade B	Total	Insp. of Automobiles	Chauffeurs	Clerks, etc.	Vehicles	
															Motor Cars	Motorcycles
Headquarters	1	1	1	2	6	...	...	2	....	....	13	1	8	9	11	...
No. 1 District	...	...	...	1	...	...	...	4	....	....	5	...	...	...	1	...
No. 2 District	...	...	...	...	...	1	1	13	2	....	17	...	1	1	2	...
No. 3 District	...	...	...	...	...	1	1	6	3	1	12	...	1	1	1	...
No. 4 District	...	...	...	...	...	1	1	10	1	....	13	...	1	1	3	...
No. 5 District	...	...	...	...	...	1	1	6	3	3	14	...	...	1	...	...
No. 6 District	...	...	...	1	...	1	1	8	3	2	15	...	...	1	2	...
No. 7 District	...	...	...	1	...	1	1	18	1	....	21	...	1	1	2	...
No. 8 District	...	...	...	...	...	1	1	10	1	....	13	...	1	1	1	...
No. 9 District	...	...	...	...	...	1	1	8	1	....	11	...	1	1	1	...
Toronto Special District	...	...	...	...	...	1	...	...	2	12	15	...	...	1	...	...
Windsor Special District	...	...	...	...	...	1	1	12	1	1	16	...	2	1	3	...
Hamilton Special District	...	...	...	...	...	1	...	1	....	2	4	...	1	...	1	...
Algonquin Park Special District	...	...	...	...	...	1	...	...	....	....	1	...	...	...	...	...
Total	1	1	1	5	6	12	9	99	18	21	171	1	17	19	28	...

LOCATION OF OFFICERS

Location	Officers	Sergeants	Prov. Constables	Prov. Officers, Grade A	Prov. Officers, Grade B	Chauffeurs	Cars or Motorcycles
Headquarters, Toronto	10		2			7	11
No. 1 District:							
London	1	1	1				1
Chatham			1	1			
Sarnia			2				
St. Thomas			1	1			
No. 2 District:							
Niagara Falls	1	1	2	1		1	1
Simcoe			1	1			
Brantford			2				
Dunnville			1				
St. Catharines			1				1
Queenston			1				
Grimsby			1				
Welland			1				
Chippewa			1				
Fort Erie			1				
Bridgeburg			1				
No. 3 District:							
Kitchener	1	1	2	1	1	1	1
Walkerton				1			
Goderich			1				
Stratford				1			
Guelph			2				
Orangeville			1				
Owen Sound			1				
No. 4 District:							
Barrie	1	1	1				1
Orillia			1				1
Midland				1			
Bracebridge			1				
Collingwood			1				
Oshawa			1				
Whitby			1				
Brampton			1				1
Parry Sound			2				
Burks Falls			1				
No. 5 District:							
Belleville	1	1	1	1			
Lindsay			1	1			
Haliburton					1		
Peterborough			1	1			
Cobourg			1				
Madoc			1				
Marmora					1		
Napanee			1				
Enterprise					1		
No. 6 District:							
Cornwall	1	1	2				1
Renfrew			1				
Pembroke			1				
Kingston			1				
Sharbot Lake					1		
Carleton Place				1			
Brockville			1				
Ottawa	1			1	1		
Prescott			1				
L'Orignal				1			
Hawkesbury			1				
Alexandria			1				

LOCATION OF OFFICERS—Continued

Location	Officers	Sergeants	Prov. Constables	Prov. Officers, Grade A	Prov. Officers, Grade B	Chauffeurs	Cars or Motorcycles
No. 7 District:							
Cobalt	1	1	1				1
Haileybury	1		1				
North Bay			1	1			1
Cochrane			2				
Silver Centre			1				
South Porcupine			1				
Porquis Junction			1				
Elk Lake			1				
Larder Lake			1				
Timmins			1				
Kirkland Lake			1				
Gowganda			1				
Kapuskasing			2				
Temagami			1				
Sturgeon Falls			1				
Ansonville			1				
Hearst			1				
Cheminis			1				
No. 8 District:							
Sudbury	1	1	2			1	1
Foleyet			1				
Capreol			1				
Gogama			1				
Gore Bay			1				
Sault Ste. Marie			1	1			
Chapleau			1				
Hornepayne			1				
Blind River			1				
No. 9 District:							
Port Arthur	1	1	2	1		1	1
Fort Frances			1				
Kenora			1				
Dryden			1				
Sioux Lookout			1				
Rainy River			1				
Fort William			1				
Nipigon			1				
Nakina			1				
Gold Pines			1				
Toronto Special District	1			2	12	1	
Windsor Special District	1	1	11	1			3
Leamington			1		1		
Hamilton Special District	1		1	2			1
Algonquin Park Special District	1						

APPOINTMENTS AND RETIREMENTS

The following appointments to and retirements from the Force became effective during the year 1926-1927:

APPOINTMENTS

Provincial constables	33
Provincial Officers, Grade A	18
Provincial Officers, Grade B	28
Total	79

RETIREMENTS

	Super-annuated	Re-signed	Per-mitted to resign	Dis-missed	Services dispensed with	Died	Struck off strength	Total
Chief Financial Officer	1	.....	.....	.....	.....	.....	.....	1
Chief Provincial Inspector	1	.....	.....	.....	.....	.....	.....	1
Provincial Constables	.....	10	4	5	1	.....	.....	20
Inspectors, O.T.A.	2	1	1	1	.....	.....	40	45
Provincial Officers, O.T.A.	.....	11	.....	.....	.....	.....	12	23
Provincial Officers, Grade A	.....	.....	.....	.....	.....	.....	.....	.....
Provincial Officers, Grade B	.....	.....	.....	.....	.....	.....	.....	.....
Total	4	22	5	6	1	.....	52	90

When the Ontario Temperance Act was repealed on May 31st, 1927, the appointments of all officers who had been engaged to enforce the provisions of that Act were automatically cancelled.

Approximately 50 per cent. were re-appointed to assist in enforcing the provisions of the Liquor Control Act, whilst the majority of the remainder were employed in various capacities by the Liquor Control Board.

REORGANIZATION

In order to facilitate the work of the Force, and in an effort to increase the efficiency of the personnel, I found it necessary to create new districts as follows:

Toronto Special District.—Comprising the City of Toronto and the County of York.

Hamilton Special District.—Comprising the City of Hamilton and the County of Wentworth.

Windsor Special District.—Comprising the Border Cities and the County of Essex.

Algonquin Park Special District.—Comprising the district known as Algonquin Park.

This new apportioning of territory enabled the Inspectors in charge of the districts concerned to utilize the services of the officers under their control to greater advantage, and also enabled them to concentrate their forces whenever necessary at any particular point.

NEW POSTS

New posts were established during the year at the following places: Cheminis; Orillia.

TRANSFERS

In order to maintain the efficiency of the Force, and to arrange for vacancies caused by deaths, promotions, etc., it was found necessary to make a number of transfers in various parts of the Province.

CONDUCT

The conduct and discipline of all ranks have, with few exceptions, been excellent, and wherever it has been found necessary to take disciplinary action, such action has been taken and the offending officer dealt with accordingly.

THE HEALTH OF THE FORCE

There have been no deaths, and practically no serious illness among the members of the Force during the year.

The only officer who was incapacitated for any length of time was District Inspector Ingram, in charge of No. 9 District, Port Arthur. He contracted diphtheria on June 1st, 1927, and is still confined to the hospital with a paralysed throat.

I am hoping for a speedy recovery, as he is a valuable officer.

COMMENDATORY

Numerous letters of commendation have been received by me from members of the Government, private citizens, police departments, crown attorneys, children's welfare societies, and other individuals and organizations, speaking in the highest terms of work done and assistance rendered by members of this Force.

It is very gratifying to know that the work of the members of this Force and their co-operation with the many different officials and organizations they come in contact with, has been so much appreciated.

GENERAL REMARKS

A conference of all Provincial and District Inspectors was held in my office on September 23rd and 24th, 1927, when matters of vital importance to efficient law enforcement were discussed.

The Inspectors assembled were addressed by yourself on their many and varied duties in connection with the sane and thorough enforcement of our laws, and urged to pay special attention to their successful co-operation with local or municipal police officials.

Mr. Frank Brennan, solicitor to your Department and acting solicitor for the Liquor Control Board, also addressed the conference at considerable length on the operation of the Liquor Control Act, and the Regulations in connection therewith, issued by the Liquor Control Board.

I have made visits of inspection to all district headquarters and many individual posts during the year and found conditions generally satisfactory.

The work of the various branches of the Department has been performed in an efficient manner and there appears to be, with slight exceptions, a general feeling of confidence and trust, between the public and the officers in charge of the various posts.

Conditions, taking the Province as a whole, have been generally satisfactory, and the members of the Force have efficiently dealt with all matters brought to their attention.

In Northern Ontario, where the mining industry is booming, it has been found necessary to establish some new posts, and strengthen others.

Considerable assistance has again been rendered the officials of the various mines in an attempt to frustrate the extensive high-grading that has been carried on by a well-organized gang of crooks.

We were successful in arresting and bringing to trial several of the leading high-graders who were caught with the gold-bearing ore in their possession.

The opening of the new branch railroad from Swastika to Rouyn will prove very beneficial for the members of the Force whose duty it is to carry out investigations in the territory through which the railway passes.

The same difficulty, as heretofore, has been encountered in searching out the illicit stills in the mining districts; in many instances they were found located in almost inaccessible positions, but by continual harrassing they are being stamped out.

The Inspectors of the Criminal Investigation Branch at Headquarters, Toronto, have had an exceedingly busy year.

They have investigated and reported on a number of serious crimes, including murder, manslaughter, rape, robbery, burglary, cattle poisoning, and many other crimes.

The majority of these investigations were at the request of the Crown Attorney of the county or district in which the occurrence took place, and were, with few exceptions, satisfactorily cleaned up.

Inspectors were detailed to attend each race track in the Province during the time racing was being carried on. They were responsible for a number of prosecutions and convictions against bookmakers, dope and liquor peddlers and other undesirable frequenters of race tracks.

All carnivals, circuses and other shows exhibiting at various centres in the Province were kept under observation during their stay, and a number of gambling outfits seized and objectionable features eliminated.

A number of persons wanted for various offences in this province were brought back from scattered points in the United States by officers of the Criminal Investigation Branch on warrants of extradition.

During the year a large number of high pressure salesmen from the United States made a descent on this province and took up their abode in some of the principal cities, their object being to form alliances with well-known reputable brokerage firms, and then after becoming established, defraud their clients, without the knowledge of their partner.

The Inspectors of the Criminal Investigation Branch working in conjunction with the Deputy Attorney General's Department, concentrated on ridding the province of these jackals, to such good effect that in the neighbourhood of a hundred cases have been investigated and dealt with.

In many cases the enquiries have been such, that the result has not come to light, or arrests made, but the enquiry has had the desired effect. In other cases the offenders have been arrested, prosecuted and convicted, whilst others are still awaiting their trial. In the meantime, the investigations are continuing.

The number of investigations made by the members of the Force (exclusive of the Criminal Investigation Branch) was 16,288. These consisted of complaints of violations of the various Dominion and Provincial Statutes, requests for assistance in locating missing persons (especially in Northern Ontario), enquiries

for other police forces, foreign consuls, police departments, and municipal authorities in Great Britain and Ireland, many European countries and the United States.

The work of the Inspectors in charge of the various districts, and members of the Force under them, also of the Investigation Branches, has been most creditably carried out, and will be found in greater detail in the reports submitted to my office by the officers in charge.

THE OPENING AND DEDICATION OF THE INTERNATIONAL PEACE BRIDGE, FORT ERIE

On Sunday, August 7, 1927, during the visit to this province of His Royal Highness the Prince of Wales, His Royal Highness Prince George, and the Honourable Stanley Baldwin, Prime Minister of Great Britain, the International Peace Bridge spanning the Niagara River between Fort Erie and Buffalo was formerly opened by His Royal Highness the Prince of Wales, and Colonel C. G. Dawes, Vice-President of the United States.

The arrangements for the protection and safe-conduct of the Royal Party were carried out by members of this Force, assisted by the traffic officers of the Department of Public Highways, and the police of the municipalities through which the Royal cortege passed.

The Royal Party consisting of twenty-one automobiles journeyed from Toronto to Fort Erie, via the Lake Shore Road, Hamilton, Niagara Highway, and the Niagara Boulevard. Short stops were made en-route at Hamilton, St. Catharines, and at the Refrectory, Queen Victoria Park, where luncheon was served.

I am very pleased to report that the whole journey over the highways and the ceremony at the bridge passed off without hindrance or accident, which was extremely fortunate considering the crowds and the tremendous number of motor vehicles in use in the vicinity of Niagara Falls.

That the good work of the members of this force was appreciated is evidenced by the following letter received from the Honourable G. Howard Ferguson, Prime Minister:

> "I want to congratulate you on the wonderful efficiency with which the police arrangements for the trip to Niagara and Buffalo and return were organized and carried out. It was a matter of general comment, particularly on the part of our Old Country visitors. Many of them told me they had never seen anything quite equal to it.
>
> "I should be glad if you let your staff know how thoroughly satisfactory their work was and how much the Government appreciates it."

INVESTIGATION BY AEROPLANE

On August 13, 1927, information was received by the District Inspector at Port Arthur from an Indian trapper, that one "Shorty" Austin, a trapper and prospector, had been killed in his cabin, north of Lake St. Joseph in the District of Patricia, about 200 miles north of Sioux Lookout.

Provincial Constable Finlayson stationed at Sioux Lookout was instructed to make the necessary investigation accompanied by Dr. Harry Mitchel, Coroner.

On instructions from the Department of Lands and Forests, an aeroplane of the Ontario Forestry Patrol Service was placed at the disposal of the Coroner and Constable Finlayson, and for the first time in the history of the Force a journey into the hinterland of Ontario was made by aeroplane.

On August 19, 1927, at 10.35 a.m., the plane, piloted by Captain Edward Cooper and carrying Dr. Mitchell and Provincial Constable Finlayson, left Sioux Lookout and landed at Lake St. Joseph at 12.10 p.m. covering nearly 200 miles in less than two hours.

Investigation disclosed Austin's dead body in his shack in a frightful stage of decomposition. The skull had been smashed by some heavy blunt instrument. Further enquiries led the constable to Fort Osnaburgh, sixty miles farther north, an Indian Reserve, where an young Indian named Cook was being detained by the chief of the tribe, as he had been found in possession of a canoe with outboard motor and other supplies which he could not account for and which were later identified as the property of Austin.

When questioned, Cook, after many variations of his story, admitted that the canoe and supplies were the property of Austin but denied having killed him.

Cook was arrested and brought to Sioux Lookout by aeroplane.

The whole journey and investigation took less than four days, whereas, if the same journey had been carried out by canoe and on foot, it would have been a matter of weeks.

FOREST FIRES ACT

There were a number of prosecutions and convictions under this Act. Members of this Force in Northern Ontario are instructed to pay special attention to the enforcement of this Act, and to institute proceedings in flagrant cases, also to assist the fire rangers when necessary, thus preventing the needless destruction of much valuable forest.

GAME AND FISHERIES ACT

Twenty-five prosecutions were instituted for offences against the various sections of this Act, and twenty-five convictions obtained. Assistance has also been given the game wardens, and complaints investigated whenever requested by the officials appointed to enforce this Act.

GAMBLING, HANDBOOKS, AND GAMES OF CHANCE

One hundred and seventeen prosecutions were instituted for offences under this head, and one hundred and seventeen convictions obtained.

A number of gaming devices of various descriptions were seized (some of a very elaborate pattern) and confiscated by the courts.

HIGHWAY TRAFFIC ACT

Four hundred and eighty-four prosecutions were entered and four hundred and thirty-nine convictions obtained against persons who violated the various provisions of this Act.

According to reports received from members of this force throughout the province, the raising of the speed limit to thirty-five miles per hour has been justified by results. Accidents have not been any more numerous, and the movements of traffic on the most travelled highways has been speeded up.

There is evidence that police departments and traffic officers have during the year paid more attention to the reckless and careless driver than to the driver who on occasions exceeds the legal speed limit, which is having a beneficial effect.

The coming into effect of the amendments to the Act whereby all drivers must be licensed and the necessity for all vehicles to carry lights when on the highways at night, has operated to make the highways more safe.

INLAND REVENUE ACT

The number of prosecutions for offences under this Act, again shows a considerable decrease, there being seventy-seven prosecutions this year as against 104 in 1926.

This can be attributed to a large degree to the advent of The Liquor Control Act, as it has been proved that where liquor can be obtained from the vendor's store, the operation of illicit stills has considerably declined.

In the more remote parts of the province, we still have considerable difficulty in dealing with the manufacturers of the moonshine product. We find in our endeavour to enforce the provisions of the new Act we are up against the same difficulties as in the enforcement of The Ontario Temperance Act, that is, our men cannot succeed in properly enforcing the provisions of The Liquor Control Act and ignore the violations of The Inland Revenue Act, as the illicit sale of liquor is so linked up with the illicit manufacture of the same that the members of this Force cannot possibly succeed in enforcing the provisions of the one and ignore the violations of the other.

INSANE PERSONS

Sixty-one unfortunate individuals who had become mentally unbalanced were brought before the magistrates and after due examination by competent medical authorities, fifty were pronounced insane and committed to mental hospitals and eleven discharged to the care of friends.

This is one of the most distressful duties our men are called upon to perform, especially difficult in the sparsely settled district of Northern Ontario, where many of the cases occur. Great care and consideration must be given these unfortunates until such time as they can be admitted to one of the mental institutions.

OFFENSIVE WEAPONS

Eighty-three prosecutions were instituted under this heading and seventy-two convictions obtained, the majority being against aliens for having fire-arms in their possession.

In all cases where the magistrate ordered the confiscation of the weapon, the article in question was forwarded to my office.

Amongst those received have been a number of shotguns, rifles, revolvers, knives and razors.

THEFT OF MOTOR VEHICLES

A large number of circulars, postcards, and other methods of description have been received from practically every municipality in Ontario and other provinces, also from points in the United States giving particulars of the theft of motor vehicles.

The majority of the stolen vehicles were recovered, and in many instances the person responsible for the theft apprehended and punished.

It is the usual practice of the young crook of the present day to steal an automobile to get away from the scene of his activities and quite frequently

a series of three or four thefts many miles apart, will be the result of some crime committed in a town or city of the province.

It is difficult to prevent this kind of theft, but I would suggest that much might be done to help if the owners of motor vehicles would take every precaution to leave the car securely locked when standing on the street.

THEFT OF POULTRY

Poultry stealing throughout the rural districts of the province has become so prevalent as to be in many cases a menace to the farming community.

Numerous complaints have been received and assistance asked for by the sufferers of this particularly mean type of theft.

The district inspectors have, as far as possible, rendered every assistance to check this epidemic of thieving, and with a good measure of success, there being a number of convictions to the credit of the Force, although there are many thefts not yet satisfactorily cleaned up.

I have noticed a tendency in some counties, for the local authorities to pass the whole responsibility of investigation and apprehension of offenders in these cases to the members of this Force, and I have had, on more than one occasion, to acquaint a complainant with the fact that the prevention of crimes of this nature was most essentially a matter for the municipal authorities, but that we would be glad to co-operate with their local authorities in stopping such depredations.

I am pleased to note there has been some suggestion in the press of an Act being passed requiring that poultry be registered at a central registry office before they are sold, also that the Criminal Code be amended making the penalty more severe for this offence. I am of the opinion this would have good results.

THE PROTECTION OF SUMMER COTTAGES IN THE LAKE DISTRICTS

A still greater demand is continually being made on this Department for the protection of unoccupied summer cottages, and to investigate damage to and theft of articles from such summer residences.

It is quite impossible to comply with all calls for assistance and investigations, or to put into force anything like a regular system of patrol or visits to the localities where such residences are located.

In many districts these summer residences are practically isolated from November to May, with the exception of trappers and fishermen, who are the only persons likely to know what happens during the time such residences are unoccupied.

A genuine effort has been made to investigate every case of theft or damage reported, but we are handicapped by not having a sufficient number of men or adequate means of transportation.

A good departure has been made by at least one summer cottage association. They have appointed a local resident as caretaker of the cottages of their association members. He has also been given the powers of a district constable to enable him to carry out his duties with greater effect. It is hoped that this experiment will work out satisfactorily, and that if it does, other similar associations will follow suit.

ROBBERIES, HOUSEBREAKING, THEFTS, ETC.

There was a slight increase in offences under these headings, one of the principal causes being the number of prosecutions instituted as the result of investigations arising from the killing of Daniel Forsythe by Alex. Hodge at Beeton, a brief outline of which is given hereunder:

On the night of July 22, 1927, Alex. Hodge, a farmer near Beeton, in the County of Simcoe, was paid a sum of $600 (six hundred dollars) for cattle sold by him. The payment was made by the buyer sitting in an automobile on the roadway. When Hodge re-entered his house (he was a bachelor and lived alone) he was attacked, apparently with the intent to rob, by an unknown man secreted in the kitchen. A terrific fight took place which lasted about forty-five minutes, and terminated with the unknown man lying dead on the kitchen floor, death resulting through injuries caused by his head coming in contact with the sharp corner of the cooking range.

The unknown man was later identified as one Daniel Forsythe, alias McKennie, alias Johnson, a man with a criminal record and the identification provided the key to what proved to be perhaps the most sensational disclosures in the history of this Force.

Investigation proved that Forsythe was the leader of a number of men, all residents of the county and apparently until then looked upon as average law abiding citizens, but who were in reality thieves and cattle rustlers, and who had been carrying on operations in the Counties of Simcoe and York for a space of years.

As a result of our investigations, ten were arrested on over thirty charges of burglaries, shopbreaking, cattle stealing, perjury, theft and numerous other counts.

Property including jewellery, clothing, furniture, boots, furs, cash, bonds, thirty head of cattle, and fifteen hogs were recovered.

When the trials took place, nine of the ten were convicted and sentences ranging from six years in Kingston Penitentiary to suspended sentence were imposed.

The dramatic killing of Forsythe led to astonishing revelations, and brought to light crimes that had been going on for nearly three years without any complaint or report ever having been received by any member of this Force.

The information gathered by the investigation proved that the victims of the various depredations were restrained from giving information to the authorities for fear of retaliations.

DEATHS FROM VIOLENCE AND UNNATURAL CAUSES

The following number of deaths from violence and other unnatural causes was reported to and investigated by members of this Force during the year:

	1927	1926
Murder	10	11
Manslaughter	23	23
Suicide	45	41
Automobile fatalities	148	73
Drowning	120	100
Other causes, i.e., shooting, deaths from burns, exposures, etc.	119	115
Total	465	363

In comparison with similar returns for the year 1926, these figures show an increase of one hundred and two, due principally to an increase in the number of automobile fatalities, and deaths from drowning.

AUTOMOBILE FATALITIES

One hundred and forty-eight deaths attributed to the use of automobiles on the highway were reported during the year.

These fatalities occurred mostly in rural districts, and again, one of the largest contributing factors was motor vehicles being struck by trains at level crossings.

Investigation proved that the large majority of these fatal accidents were avoidable and due to careless or negligent driving.

DEATHS FROM DROWNING

One hundred and twenty acses of death from drowning were reported to and investigated by members of the Force, and many requests made for assistance from friends and relatives to recover the bodies of the victims.

Assistance was rendered in all cases wherever practicable, and in many cases where the body was not recovered at the time of the search, attention was continued in the event of it being afterward washed ashore.

MURDERS

The murder cases reported to and investigated by this Department during the year were as follows:

Charles St. Charles, Bailiff and Constable, was shot and killed on November 15th, 1926, whilst executing a distress warrant on the farm of Robinson brothers, Madoc Township, Abraham and Lemuel Robinson were arrested. After investigation, Lemuel was released and Abraham detained and charged with the murder of St. Charles. At the trial the jury returned a verdict of *not guilty*. The judge reported that he was of the opinion that the prisoner was not sane, or safe to be at large. Robinson was later examined by two alienists who reported that he was sane.

Geo. P. France, Sarnia, was shot and badly wounded (from which he died two days later) at his summer cottage, Lake Huron Beach, on February 2nd, 1927. This murder was thoroughly investigated by officers of this Department, also the Sarnia city authorities, but so far without success. This enquiry continues.

Albert Fisher, Woborn, was found dead with a fractured skull in his barn (which was burning) at 6.30 a.m., February 7th, 1927. Owing to strong suspicion pointing towards them, Mrs. Myra Fisher, wife, and John A. Vaughan, hired man, were arrested, charged with the crime, and committed for trial. At the trial the jury returned a verdict of *not guilty*.

Jerome Keene, Marmora, was found dead in a shack on February 17th, 1927. Investigation showed that Keene had been killed by some person discharging a shot-gun at him as he lay in bed sometime between December 26th (the last time he was seen) and the date he was found, February 17th. This matter was very thoroughly investigated by the officers of this force, and at one time it looked as if the guilty party had been arrested, but further investigation proved his so called confession was a fake. Thus far the guilty party has not been brought to justice.

THE BODY OF A NEWLY BORN INFANT was found in the bed of the Grand River near Fergus on March 6th, 1927. After investigation by our officers, it was proved to be the child of one Ada Holliday and one Mark Potter of Orton was arrested and charged with murder. At the trial the charge by permission of the Crown was reduced to manslaughter. Potter was found guilty and sentenced to five years in the penitentiary.

JOSEPH MARTELL, Sudbury. On the evening of May 12th, 1927, Martell, who was the owner of a taxi service, was shot and killed in his taxi near Coniston by a bullet from a 32 revolver. A passenger, after identified as John Hudson, a man with a criminal record, was also shot and killed by a bullet from a 38 revolver, it is believed, by his own hand, either by accident or design. As both men were dead when found, there was no actual proof as to how the shooting occurred, but ammunition for the two revolvers was found distributed through Hudson's pockets, 60 rounds in all, and none in Martell's. It was also sworn at the inquest that both revolvers had been in the possession of Hudson on previous occasions. It is also believed that Hudson was the man responsible for the murder of Guseppi Guisti, taxi driver, whose body was found on the roadside near Sudbury, October 31st, 1926, with six bullets hole therein as the circumstances of the two murders are almost identical.

MRS. IDA THERRIEN, Espanola. Her body was recovered from the Spanish River at Massey, May 23rd, 1927. An autoposy showed the skull fractured, also that death had taken place before the body was thrown in the river. The matter was investigated and Omer Dube arrested and committed for trial. Case not yet concluded.

EMMETT TALLEY, Simcoe. It was reported that Talley had died from alcoholic poisoning July 31st, 1927. At the inquest it was proved that Talley died from strychnine poisoning. After investigation the wife, Mrs. Bessie Talley was arrested and charged with the murder of her husband. At the preliminary hearing she was committed for trial. Trial has not yet taken place.

JAMES AUSTIN, Trapper, Limestone Lake, was found dead in his shack by Indians the first week in August, 1927, shack located 200 miles north of Hudson, District of Patricia. Case investigated by Provincial Constables Finlayson and Patterson. Edward Cook, 17, Indian, found in possession of Austin's canoe, traps, etc. Cook arrested, made confession of the murder of Austin, charged and committed for trial. At the trial, Indian interpreter made admission that he had held out a promise to Cook to induce him to confess. Murder charge was therefore abandoned, and charge of theft proceeded with. Cook found *guilty* of theft charge and sentenced to five years.

MARGARET BRASH DUNCAN, Brantford, found dead in automobile 11.45 p.m., September 28th, 1927. Her husband, Geo. E. L. Duncan, arrested and charged with murder, committed for trial. Case not yet completed.

DAVID KESTIN MAKI, White Fish Lake, was stabbed to death at the home of Theodore Colby, Township of Strange, Thunder Bay District, on October 9th, 1927, by one Nick Neimi. Neimi arrested and charged with the murder. Now awaiting trial.

NESTOR BEILIK, Russian, Cochrane, was shot and killed on Sunday, October 16th, 1927, at his cabin about seven miles from Cochrane, it is believed, by Archie Bochenko, a fellow Russian, who lived with Beilik at the cabin. Bochenko disappeared and has not since been located. Enquiry continuing.

ONTARIO TEMPERANCE ACT

Prosecutions under this Act during the period, November 1st, 1926 to May 31st, 1927, totalled 1926, which were disposed of as follows:

Convictions	1,681
Dismissals	168
Withdrawals	77
Fines imposed	$178,106 00
Fines collected	177,248 12
Refunded by Order-in-Council or otherwise	$8,990 00
Paid into revenue	$168,258 12
Value of liquor seized	$25,648 00

Thirty-one automobiles were confiscated by order of the magistrates, four of which were ordered returned to the owner by the Court of Appeal.

THE LIQUOR CONTROL ACT

This Act, came into force June 1st, 1927, and the responsibility for its enforcement devolved upon the members of this force.

During the first months of its operation, and whilst the re-adjustment of the duties of those responsible for its enforcement was taking place, there were a nunber of complaints as to the apparent failure of the enforcement of the Act. This has since been overcome, and the Act is now working smoothly and satisfactorily.

The unsavory citizen known as the man higher up or the bootlegger who handled liquor in large quantities through other dupes under the O.T.A., has without doubt been put out of business.

There still remains the persistent type of small or petty bottlegger who caters to a clientele, who for a number of reasons do not or cannot obtain their liquor from the vendor. There is also the element who deal almost exclusively in diluted alcohol. These, however, by continued and persistent effort, are being gradually but surely put out of business.

It was found that many, prominent in violating the O.T.A., were using subterfuge and trickery in the obtaining and use of their personal permits. However, by closely checking up the quantity of liquor purchased by those under suspicion, we have been able to checkmate those who were using this method to beat the Act.

Special attention has also been paid to certain hotel keepers who apparently with some mistaken idea of forcing the hand of the Government, persisted in selling or permitted the sale of liquor in their hotels. A concentrated effort was made on such hotels as were reported to be offending with the result that a large number of hotelkeepers throughout the province were convicted, and given substantial goal sentences, which had a deterent effect on other similarly inclined.

From reports received from members of this force throughout the province the Act appears to be working satisfactorily.

Wherever a liquor store or warehouse is located, bootlegging drops off. The public appear to be behind the Act and to be giving favourable support to its efficient enforcement and there would appear to be no doubt but what it is conceded to be a great improvement over conditions formerly existing.

The greater quantity of the alcohol seized in raids has been proved to be the product of the United States, which is smuggled into this province either as camouflaged freight or is brought in by boat and unloaded under cover of darkness at one of the many points of vantage on this side.

To meet this situation I have found it necessary to strengthen many of the border posts, so that more adequate patrols could be made.

There is also evidence in some raids that alcohol purchased from the vendors is being diluted and resold as a beverage.

To make it more difficult for this type of bootlegger to obtain his supplies, I would recommend that greater restriction be placed on the sales of alcohol at all Government stores.

Those who have become addicts to the drinking of essences and extracts prepared and compounded under the authority of Federal Acts are still causing some concern in the enforcement of this Act. Although their number has fallen off under the Liquor Control Act, it still seems difficult to entirely eliminate this abuse. I recommend that representations be made to the Federal Government asking that they further curtail the sale of any preparation which has as one of its constituents an abnormal supply of alcohol.

I might also add that if the Federal authorities would strengthen their legislation governing "home brew" and instruct their officials to rigidly enforce the provisions of the Excise Act, dealing with the illicit manufacture of liquor, our problem of putting the bootlegger out of existence would be considerably lightened.

Prosecutions under the Act for the period June 1st, 1927, to October 31st, 1927, totalled 1818, which were disposed of as follows:

Convictions	1,614
Dismissals	176
Withdrawals	28
Fine imposed	$114,852 00
Committed to jail	210
Committed to jail in default of payment of fine	129
Automobiles confiscated	10

Liquors Seized

Wines and spirits, bottles	3,351
Wines and spirits, draught, gallons	46½
Beer, bottles	52,824
Beer, draught, gallons	148
Alcohol, gallons	144

OFFENCES AGAINST WOMEN AND GIRLS

Prosecutions under these headings show a slight decrease. It is noted that the courts of the province punish with severity offences of this nature, which no doubt has a deterrent effect on would-be offenders.

	Prosecutions	Convictions	Dismissals	Withdrawn	Awaiting disposal	1926
Abduction	13	9	3	1	.....	9
Carnal knowledge and attempted	45	32	9	.....	4	53
Incest	16	14	2	.....	.....	15
Indecent assault	39	29	6	2	2	45
Rape and attempted	18	8	6	4	.....	14
Procuring	3	3	.....	.....	.....	4
Seduction	14	7	6	.....	1	15
	148	102	32	7	7	155

Monthly return of prosecutions, convictions, dismissals, withdrawals, etc., with amounts of fines collected for offences against the Ontario Temperance Act for the period November 1st, 1926, to May 31st, 1927.

	Prosecutions	Convictions	Dismissed	Withdrawn	Fines imposed	Fines collected
November	306	266	29	11	$16,815 00	$16,710 00
December	303	267	24	12	20,556 00	20,456 00
January	252	216	24	12	28,065 00	28,000 00
February	246	222	15	9	27,495 00	27,400 00
March	281	247	23	11	23,225 00	23,125 00
April	298	261	27	10	29,805 00	29,512 00
May	240	202	26	12	32,145 12	32,045 12
Total	1,926	1,681	168	77	$178,106 12	$177,248 12

Monthly return of prosecutions, convictions, dismissals, withdrawals, etc. with amounts of fines imposed for offences against the Liquor Control Act for the period June 1st, 1927, to October 31st, 1927.

Month	Prosecutions	Convictions	Dismissed	Withdrawn	Fines imposed	Fines collected
June	242	220	18	4	$28,330 00	$27,930 00
July	341	305	32	3	20,795 00	20,695 00
August	378	351	22	5	16,869 00	16,809 00
September	383	343	32	8	19,350 00	19,250 00
October	474	395	71	8	30,375 00	30,168 00
Total	1,818	1,614	176	28	$115,719 00	$114,852 00

Return of prosecutions, convictions, dismissals, withdrawals, etc., by districts for offences under the Ontario Temperance Act, covering the period November 1st, 1926, to May 21st, 1927.

	Prosecutions	Convictions	Dismissed	Withdrawn
No. 1 District, Headquarters Windsor	261	232	17	12
No. 2 " " Niagara Falls	411	347	41	23
No. 3 " " Kitchener	187	159	20	8
No. 4 " " Barrie	127	112	8	7
No. 5 " " Belleville	161	149	9	3
No. 6 " " Cornwall	184	158	21	5
No. 7 " " Cobalt	201	177	17	7
No. 8 " " Sudbury	129	119	10	.....
No. 9 " " Port Arthur	83	78	4	1
Toronto Special District	182	150	21	11
Total	1,926	1,681	168	77

Return of prosecutions, convictions, dismissals, withdrawals, etc., by districts for offences under the Liquor Control Act, covering the period June 1st, 1927, to October 31st, 1927.

	Prosecutions	Convictions	Dismissed	Withdrawn
No. 1 District, Headquarters Windsor	182	151	30	1
No. 2 " " Niagara Falls	273	236	34	3
No. 3 " " Kitchener	149	130	15	4
No. 4 " " Barrie	73	68	4	1
No. 5 " " Belleville	217	201	14	2
No. 6 " " Cornwall	237	212	20	5
No. 7 " " Cobalt	229	212	14	3
No. 8 " " Sudbury	125	123	1	1
No. 9 " " Port Arthur	96	92	4	.....
Hamilton Special District	144	122	16	6
Toronto Special District	93	67	24	2
Total	1,818	1,614	176	28

Return of prosecutions, convictions, dismissals, withdrawals, etc. (exclusive of the O.T.A. and L.C.A.), by Provincial Police Districts covering the period November 1st, 1926, to October 31st, 1927.

	Prosecutions	Convictions	Dismissed	Withdrawn	Awaiting trial
No. 1 District, Headquarters Windsor	280	228	31	9	12
No. 2 " " Niagara Falls	449	341	81	22	5
No. 3 " " Kitchener	522	468	42	7	5
No. 4 " " Barrie	402	309	45	48	.....
No. 5 " " Belleville	448	395	44	4	5
No. 6 " " Cornwall	325	266	47	12	.....
No. 7 " " Cobalt	566	444	59	34	29
No. 8 " " Sudbury	453	371	55	21	6
No. 9 " " Port Arthur	254	189	57	8	.....
Hamilton Special District	29	28	.....	.....	1
Total	3,728	3,039	461	165	63

Monthly return of prosecutions, convictions, dismissals, withdrawals, etc., from Provincial Police Districts covering the period November 1st, 1926, to October 31st, 1927 (exclusive of the O.T.A. and L.C.A.).

Month	Prosecutions	Convictions	Dismissed	Withdrawn	Fines imposed	Fines collected	Awaiting trial and O.D.O.
November	284	214	40	22	$1,742 00	$1,392 00	8
December	258	190	58	10	2,648 00	2,138 00	.....
January	225	169	35	15	1,829 00	1,514 00	6
February	180	155	19	6	2,304 00	2,299 00	.....
March	233	194	25	11	2,748 00	2,088 00	3
April	261	221	23	12	2,053 00	1,920 00	5
May	347	291	45	8	4,121 00	3,436 00	3
June	310	257	39	9	4,323 00	2,658 00	5
July	367	303	47	17	4,010 00	2,655 00	.....
August	415	343	44	18	3,556 00	3,006 00	.....
September	387	339	29	19	3,928 00	3,087 00	.....
October	461	363	57	18	4,173 00	3,967 00	23
Total	3,728	3,039	461	165	$35,435 00	$30,160 00	63

PROSECUTIONS, CONVICTIONS, ETC.

The total number of all cases prosecuted under all Dominion and Provincial Statutes during the year by the officers of this force was 7,742, a decrease of 367 over 1926.

Prosecutions under the Criminal Code and other Dominion and Provincial Statutes (exclusive of the O.T.A. and L.C.A.), numbered 3,728, an increase of 358 over 1926.

Prosecutions under the O.T.A. and L.C.A. numbered 3,744, a decrease of 725 over 1926.

There was a slight increase in crimes of an indictable nature, but the returns generally, compare favourably with those of former years.

It is gratifying to note that when convicting for crimes of violence, the presiding justice has imposed some exemplary sentences.

Classified return of prosecutions, convictions, dismissals, etc., for all offences covering the period November 1st, 1926, to October 31st, 1927:

Offence	Convictions	Dismissals	Withdrawals	Awaiting disposal	Total	
					1927	1926
Abandoning Child	1				1	1
Abduction	9	3	1		13	9
Abortion	3				3	1
Aiding and Abetting	1				1	2
Abusive Language	3				3	17
Affray						4
Arson	9	6		2	17	14
Attending Cock Fight	18				18	
Assault, Aggravated	7				7	8
Assault, Bodily Harm	104	16	6		126	108
Assault, Common	270	40	29	2	341	279
Assault, Indecent	29	6	2	2	39	45
Assault on Police Officer	5	1			6	8
Assisting Prisoner to Escape	3	2	1		6	2
Attempted Abortion						1
Attempted Abduction		1	3		4	
Attempted Arson	3	2	1		6	1
Attempted Breaking and Entering						3
Attempted Assault						3
Attempted Breaking Gaol	3				3	
Attempted Buggery			1		1	1
Attempted Burglary	7	1			8	
Attempted Carnal Knowledge	9				9	1
Attempted Corruption				1	1	
Attempted Fraud	4				4	
Attempted Murder	1	2			3	4
Attempted Poisoning	1			1	2	
Attempted Rape	3	2			5	3
Attempted Robbery	3				3	
Attempted Suicide	12	1	1	1	15	10
Attempted Theft						2
Betting	15	4			19	4
Bigamy	2	1			3	4
Breach of Amusement Tax Act	4	1			5	5
Breach of Children's Protection Act	14	3	2		19	5
Breach of Customs Act	9	15	1		25	
Breach of Dairy Act						3
Breach of Forest Fires Act	9	2			11	5
Breach of Game and Fisheries Act	25				25	26
Breach of High Traffic Act	439	36	9		484	491
Breach of Indian Act	30	2	5		37	
Breach of Inland Revenue Act	68	8	1		77	104

Offence	Convictions	Dismissals	Withdrawals	Awaiting disposal	Total 1927	Total 1926
Breach of Lord's Day Act	41	3			44	57
Breach of Master and Servants Act	11	3			14	16
Breach of Mining Act	7	1			8	3
Breach of Narcotic Drug Act						3
Breach of Optometry Act						1
Breach of Parent's Maintenance Act	2	1			3	2
Breach of Public Health Act	6				6	4
Breach of Hotels Registration Act	5	1	1		7	8
Breach of School Attendance Act	8	1			9	5
Breach of Theatres and Cinematographs Act	2				2	3
Breach of Weights and Measures Act	3	1			4	4
Breach of Vital Statistics Act	2				2	1
Breach of other Provincial Statutes	19	4	1		24	15
Breach of Peace	5	1			6	5
Breaking and Entering	134	13		4	151	142
Breaking Gaol	3				3	2
Breaking Parole	2				2	2
Bribery	1				1	2
Buggery	4				4	3
Burglary	19	2		1	22	25
Canada Temperance Act	1				1	3
Carnal Knowledge	23	9		4	36	52
Causing Explosion	4				4	4
Concealment of Birth	1				1	5
Conducting Lotteries	6	2			8	12
Conspiracy	5	4		1	10	5
Contempt of Court	2	1			3	1
Corrupting Children	12	4			16	15
Corrupting Witnesses	1				1	3
Counterfeiting						1
Criminal Negligence	33	15	6		54	21
Cruelty to Animals	39	5			44	36
Damage to Property	50	11	2		63	35
Disorderly Conduct	60	9	4		73	91
Discharging Firearms	3				3	1
Disorderly House (Keeping)	9	1	2		12	9
Disorderly House (Inmate)	28		3		31	12
Driving Automobile whilst Intoxicated	87	15	1		103	52
Escaping from Custody	3				3	10
Extortion	1	1			2	4
False Pretences	60	7	11		78	81
Forgery	34	2			36	19
Fraud	16	2		3	21	21
Gambling	22	3			25	16
Games of Chance	33	2			35	13
Gaming House (Keeping)	13	1			14	13
Gaming House (Inmate)	18				18	30
Highgrading	3	2		1	6	4
Housebreaking and Theft	22	11	1	4	38	9
Impersonating an Officer	2				2	4
Incest	14	2			16	15
Indecent Acts	17	3		1	21	31
Injury to Animals	2				2	4
Insane Persons	50	11			61	65
Intimidation	1				1	30
Juvenile Delinquents Act	16				16	5
Making Handbooks	6				6	6
Manslaughter	8	14		1	23	17
Miscellaneous Offiences	10	2			12	
Mischief	9	2		1	12	21
Municipal By-laws	9	1			10	2
Murder	2	3		5	10	7
Neglect of Children	9				9	3

Offence	Convictions	Dismissals	Withdrawals	Awaiting disposal	Total 1927	Total 1926
Non-support	37	1	8	1	47	62
Nuisance	5	1	.....	.....	6	5
Obstructing Police Officer	14	4	.....	1	19	21
Obscene Language	.....	.....	.....	.....	.....	14
Offensive Weapons Act	72	9	2	.....	83	61
Perjury	10	3	.....	1	14	26
Pointing Firearms	6	1	.....	2	9	4
Poisoning Cattle	2	.....	.....	.....	2	2
Procuring	3	.....	.....	.....	3	4
Prostitution	8	1	.....	.....	9	3
Rape	5	6	.....	2	13	11
Receiving Stolen Goods	40	9	.....	9	58	51
Resisting Arrest	4	.....	.....	.....	4	3
Robbery	17	4	.....	1	22	9
Robbery Whilst Armed	7	5	.....	.....	12	3
Seduction	7	6	.....	1	14	15
Shopbreaking	53	3	.....	5	61	36
Shooting with Intent	3	.....	.....	.....	3	6
Thefts	467	57	51	5	580	571
Threats	11	2	1	.....	14	21
Trespass	20	4	.....	.....	24	19
Vagrancy	106	12	8	.....	126	169
Wife Desertion	3	1	.....	.....	4	4
Wounding	7	2	.....	.....	9	12
Total	3,039	461	165	63	3,728	3,370
O.T.A.	1,681	168	77	.....	1,926	4,469
L.C.A.	1,614	176	28	.....	1,818	.....
Grand Total	6,334	805	270	63	7,472	7,839

Classification of penalties imposed upon persons convicted for offences against the Criminal Code and other Dominion and Provincial Statutes.

Imprisonment as penalty	1,043
Imprisonment in default of payment of fine	530
Committed asylum	50
Fined and fines paid	3,987
Sentence suspended	610
Otherwise disposed of	114
Total	6,334

Arrested with or without warrant and persons summoned for offences against the Criminal Code and other Dominion and Provincial Statutes.

Arrested with warrant under Criminal Code and other Statutes	942
Arrested with warrant under the Ontario Temperance Act	208
Arrested with warrant under the Liquor Control Act	206
Arrested without warrant under Criminal Code and other Statutes	1,059
Arrested without warrant under the Ontario Temperance Act	802
Arrested without warrant under the Liquor Control Act	511
Summoned, etc	3,744
Total	7,472

Classification by nationalities of persons prosecuted for offences against the Criminal Code and other Dominion Statutes (exclusive of the O.T.A. and L.C.A.).

Canadians	2,541
Americans	188
English	177
Italians	87
Finns	110
Indians	49
Poles	81
French	80
Irish	71
Russians	71
Other Nationalities	273
Total	3,728

DISPOSITION OF ALL CASES PROSECUTED

Convictions	6,334
Dismissed	805
Withdrawn	270
On Remand, Awaiting Trial, etc	63
Total	7,472

COMPARATIVE STATEMENT

A comparative statement of prosecutions, convictions, etc., under all Acts and Statutes, for the years ending October 31st, 1926, and October 31st, 1927.

	1926	1927
Prosecutions	7,839	7,472
Convictions	6,643	6,334
Dismissals	863	805
Withdrawals	236	270
On Remand, Awaiting Trial, etc	97	63

A classification of the ages of persons prosecuted for offences against the Criminal Code and other Dominion and Provincial Statutes (exclusive of the O.T.A. and L.C.A.)

Age 10-15	126
Age 15-20	509
Age 20-30	1,212
Age 30-40	980
Age 40-50	556
Age 50-60	226
Age 60-70	98
Unknown	14
Companies	7
Total	3,728

Classification of the sex of persons prosecuted for all offences against the Criminal Code and other Dominion and Provincial Statutes (exclusive of the O.T.A. and L.C.A).

Male	3,448
Female	273
Companies	7
Total	3,728

Classification of marital state of persons prosecuted for all offences against the Criminal Code and other Dominion and Provincial Statutes (exclusive of the O.T.A. and L.C.A.).

Married	1,981
Single	1,680
Widowers	52
Widows	8
Companies	7
Total	3,728

STOLEN PROPERTY RECOVERED

Property that had been reported through various sources as stolen, was recovered by our officers to the value of $85,912.65.

EXPENDITURE AND REVENUE

The financial report and statistics show that the expenditure of the Department for the year 1926-27, incurred by all branches for law enforcement was $581,479.98, a decrease of $86,229.10 as compared with 1925-26.

The revenue derived from the various sources in connection with the Department during the fiscal years was as follows:

Fines under O.T.A.	$177,248 12
Fines other than O.T.A.	30,160 00
Fines under L.C.A. (paid to L.C. Board)	114,852 00
Constables' Costs and Fees	28,294 96
Confiscated Liquor sold to Dispensaries	25,648 11
Sale of Confiscated Automobiles	3,490 50
Miscellaneous, Refunds, etc.	746 61
Total	$380,440 30
Expenditure	$581,479 98
Revenue	380,440 30

Mr. J. F. Mowat, Chief Financial Officer of the Force, and formerly Chief Officer of the Board of License Commissioners, retired to superannuation in June, 1927, after many years valuable service to the Province.

When the re-organization of the duties of the headquarters staff took place (consequent upon the repeal of the O.T.A. and the coming into effect of the L.C.A.), the office of Chief Financial Officer was abolished, and the principal duties in connection therewith were assumed by myself.

RECOMMENDATIONS

Highway Traffic Police

With reference to the policing of the Provincial Highways and to my recommendation in previous reports, I again urge that it would be a distinct advantage to proper law enforcement in the province if the policing of these highways was placed under the Department of the Attorney General.

CONCLUSION

Before closing this report I wish to thank you for the helpful and sympathetic manner in which you have received any proposals I have laid before you either in the matter of law enforcement or for the welfare of the members of the Force, also the Deputy Attorney General and his staff for their ready assistance given at all times.

I have to express my appreciation of the close co-operation of the Chief Commissioner and Commissioners of the Liquor Control Board in the many matters pertaining to the enforcement of the Liquor Control Act.

I wish to thank all the Municipal police forces of the province, the R.C.M.P., the C.P.R. and C.N.R. police forces, also the Provincial and other forces outside the province for their effective assistance and co-operation during the year.

I desire also to express my appreciation to all ranks of the Force for their good work and faithful attention to duty during the year, and to record my appreciation of the kind and helpful manner in which County Crown Attorneys and Police Magistrates have encouraged and assisted the members of the forces in the execution of their duties.

Respectfully submitted.

Victor A. S. Williams,
Commissioner, Ontario Provincial Police.

PROVINCE OF ONTARIO

Report of Operations

under

I. The Northern Development Act, R.S.O. 1927

and

II. The Colonization Roads Act, R.S.O. 1927

For the Year Ending 31st October,

1927

PRINTED BY ORDER OF
THE LEGISLATIVE ASSEMBLY OF ONTARIO

ONTARIO

TORONTO
Printed and Published by the Printer to the King's Most Excellent Majesty
1928

To His Honour William D. Ross, Esq.,
Lieutenant-Governor of the Province of Ontario.

May It Please Your Honour:

The undersigned has the honour to present Report on operations under The Northern Development Act, R.S.O. 1927, for the fiscal year ending 31st October, 1927.

Wm. Finlayson,
Minister.

Toronto, Ont., March 28th, 1928.

Honourable Wm. Finlayson,
Minister of Lands and Forests.

I have the honour to present herewith report on the operations of the Department of Northern Development for the fiscal year ending 31st October, 1927.

C. H. Fullerton,
Deputy Minister.

Toronto, March 28th, 1928.

CHIEF ENGINEER'S REPORT

On the Construction and Maintenance of Roads and Bridges, together with the operation of Farms, Sawmills, Fire Relief, Seed Grain, Cattle Purchase, and other activities carried on under the provisions of the Northern Development Act, R.S.O. 1927, during the year ending October 31st, 1927.

Statements are hereto appended, showing the expenditures made in the different sections, together with a summary of the work done in each electoral district.

Section 14 (B), Roads and Bridges

In the electoral districts of Nipissing, Sturgeon Falls, Sudbury, Manitoulin, Algoma, Sault Ste. Marie, Temiskaming, South Cochrane, North Cochrane, Fort William, Port Arthur, Rainy River and Kenora, all road and bridge work is carried on under the Northern Development Act with the exception of the work done under Municipal By-law, in accordance with the Colonization Roads Act, the supervision of which is part of the duties of the Northern Development officials.

In the districts of Muskoka and Parry Sound only trunk roads and branch trunk roads are included in the Northern Development activities, while in North Renfrew the only road included is the Mattawa-Pembroke trunk road.

The total expenditure in this section was $3,922,363.80.

Organization.

The territory is divided into ten sections with a district engineer in charge of each as follows:—

I.	Muskoka and Parry Sound, with headquarters at	Huntsville
II.	Nipissing, Sturgeon Falls and North Renfrew, at	North Bay
III.	Sudbury and Manitoulin, at	Sudbury
IV.	Algoma and Sault Ste. Marie, at	Sault Ste. Marie
V.	Temiskaming, at	New Liskeard
VI.	South Cochrane and part of North Cochrane, at	Cochrane
VII.	Part of North Cochrane, at	Kapuskasing
VIII.	Fort William and Port Arthur, at	Fort William
IX.	Rainy River, at	Emo
X.	Kenora, at	Kenora

The year 1927 marked a milestone in the history of road-building in the Province of Ontario when on July 1st, the Honourable the Minister of Lands and Forests officially opened the Ferguson Highway, giving for the first time access by road to the great northern mining and farming districts. Work on this highway, which meant the locating and building of approximately eighty miles of entirely new road through the very rough country between North Bay and Latchford, and for the greater part through the virgin timber of the Temagami Forest Reserve, and the building of shorter stretches to connect up the existing portions further north, was commenced in 1925 and was completed ready for traffic as outlined above during 1927.

Work was continued on the road from Espanola to Little Current which, when completed, will open Manitoulin Island to outside vehicular traffic.

Construction of the road from Emo to Kenora, connecting the districts of Rainy River and Kenora, was commenced.

Espanola—Little Current Road before construction commenced

On the trunk road between Cochrane and Hearst, construction work was continued on various sections.

From North Bay south to the village of Callander, paving operations were carried on and this work will be completed early in 1928.

Espanola—Little Current Road under construction.

Throughout the remainder of the section of the Province covered by the Department, the policy of intensive maintenance and improvement of existing roads, particularly the main trunk roads, and of opening new roads to connect the different districts and to give settlers access to their lands, was continued.

In the different districts, the more important works carried on during the year were as follows:—

Muskoka and Parry Sound.

1. Maintenance of 408 miles of trunk and branch trunk roads.

Newly arrived Dutch settlers—Thunder Bay District.

2. Constructing two diversions on the Severn-North Bay trunk road, between South River and Trout Creek, and thereby eliminating two of the worst grades on the entire road.

Winter travelling on the International Highway.

3. Gravelling of the newly constructed portion of the Burks Falls-Parry Sound road between Magnetawan and Ahmic Harbour and the construction and

gravelling of a diversion between Ahmic Harbour and Dunchurch and the improving of grade and gravelling of the section from Dunchurch to Parry Sound.

4. The completing of the grading on the road from Rosseau to Parry Sound from Rosseau to the end of last year's work and the regrading of a portion partly graded at the end of last season, and the gravelling of the sections constructed in 1926.

5. The construction of a bridge over the Oxtongue River on the Huntsville-Dorset road and the widening of a bridge over the Koshee River on the Severn-North Bay trunk road.

Nipissing, Sudbury and Renfrew.

1. Completion of the Ferguson Highway, including the reconstruction of a six-mile stretch from North Bay to Cook's Mills to the standard width of 24 feet.

2. Paving of the North Bay-Callander road. This work was nearly completed and should be finished early in 1928.

Chapleau—Devon Road under construction.

3. Preparation of a 26-foot subgrade through the village of Callander. This work was only partially completed.

4. 318.5 miles of trunk roads were maintained by the patrol system and improvements made at many points.

5. Six concrete bridges and eleven timber bridges were built and a number of bridges repaired or painted.

Sudbury, Manitoulin.

1. 480.7 miles of trunk roads were maintained by the patrol system and improvements made at different points.

2. Construction work was continued on the Espanola-Little Current road and this road is now nearing completion.

Algoma and Sault Ste. Marie.

1. Over 300 miles of trunk roads were maintained by the patrol system and improvements made at several places.

2. Construction of two miles of the Second Line, Korah and Prince road at the westerly end, terminating at Gros Cap.

3. Construction of one mile of the Iron Bridge-Parkinson road.

4. The Haviland Bay road for a distance of four miles, between Island Lake and the Goulais Settlement, was partially constructed.

5. New and re-construction on fifteen miles of the Soo-Searchmont road between the Soo and Island Lake.

6. Reconstruction of five miles of the Shaw road north of Thessalon.

7. The construction of a number of timber bridges throughout the district

Temiskaming District.

1. Maintenance work on trunk roads.

2. Completion of the Ferguson Highway

3. The erection of a 320-foot steel and concrete bridge over the Blanche River, known as the Landslide Bridge.

Caldwell—D'Acre Trunk Road.

4. Construction of a number of timber bridges throughout the district.

5. Construction of the greater part of the road from Boston Creek to the Ferguson Highway.

Cochrane District.

1. Maintenance work on trunk roads, particularly the Ferguson Highway.

2. Completion of the section of the Ferguson Highway between Swastika and Ramore.

3. The widening, straightening and gravelling of other portions of the Ferguson Highway.

4. Clay surfacing of a part of the Cochrane-Hearst road and some secondary roads.

5. Gravelling of the Iroquois Falls-Nellie Lake road, a distance of twenty-five miles.

6. Continuation of construction work on the extension of the Swastika-Kirkland Lake road toward Larder Lake.

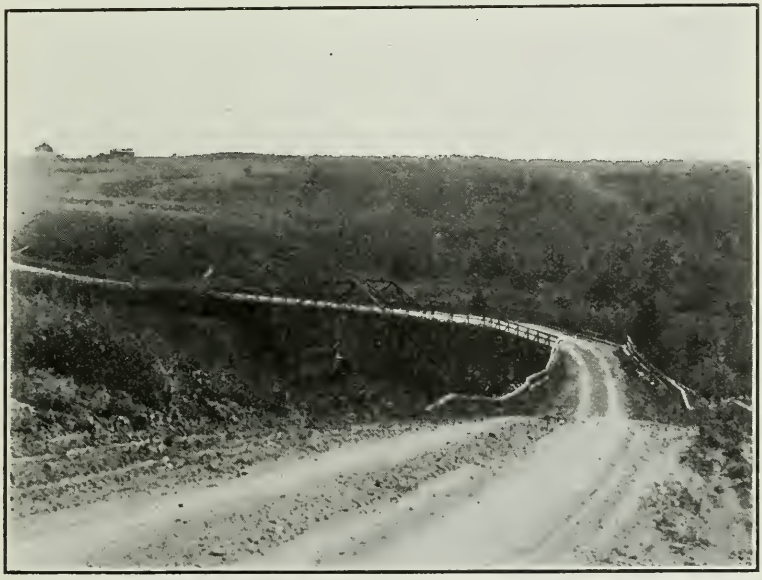
7. The construction of timber bridges throughout the district.

Kapuskasing District.

1. The construction of new portions of the Cochrane-Hearst trunk roads.
2. Work on the extension of the road system throughout the various townships.
3. The construction of timber bridges throughout the district.

Fort William and Port Arthur.

1. Two hundred and seventy-three miles of trunk roads were maintained by the patrol system.
2. The widening and otherwise improving of sections of the International and Nipigon Highways
3. Construction work in opening roads for settlers in the newer parts of the district away from the cities at the head of the lakes.



Wild Goose Crossing on Ferguson Highway.

Rainy River District.

1. The maintenance and general improvement by widening of the trunk road from Fort Frances to Rainy River.
2. Maintenance of branch trunk roads.
3. Location and survey of Fort Frances-Kenora road.
4. Cutting 16.2 miles and stumping approximately twelve miles of the Fort Frances-Kenora road.
5. Constructing bridges.

Kenora District.

1. The gravelling and maintaining of the trunk and main roads.
2. Widening and gravelling the Redditt road a distance of ten miles.
3. Locating and surveying the Fort Frances-Kenora and the Sioux Lookout-Dinorwic Roads.

4. The cutting of fifteen miles of the Fort Frances-Kenora road.
5. Constructing new bridges and repairing existing ones.
6. The cutting and stumping of five miles and the grading of approximately four miles of the Dinorwic-Dyment road.

Municipal Agreements

The work performed by the eighty-one (81) municipalities, who formerly carried on their work under the Colonization Roads by-laws, but now operate under an agreement with the Department, follows:—

Cutting new road, 21.29 miles; sidebrushing old road, 213.92 miles; stumping and grubbing, 35.28 miles; crosslay, .81 miles; grading new roads, 30.69 miles; regrading old road, 1,528.23 miles; ditching, 86.45 miles; gravelling new road, 39.20 miles; gravelling old road, 454.03 miles; surfacing with clay, 3 miles; surfacing with crushed stone, 20.82 miles; dragging, 3,675.94 miles; cut and fill, 28,844 cu. yards; metal culverts, 295; wood culverts, 441; bridges repaired, 33; and 10 new bridges constructed.

Creameries

The Department continued to assist in the development of the dairy industry in Northern Ontario by providing the salaries of expert buttermakers during the season at the creameries established at Matheson, Cochrane, and Rainy River; total cost, $2,950.00.

Seed Grain

There was a considerable shortage of seed in Northern Ontario last year, resulting in an increased demand for Government assistance. Seed supplied amounted to: Oats, 22,230 bushels; wheat, 408 bushels; barley, 1,130 bushels, and alfalfa, 900 pounds. Total value, $32,416.80, of which $7,279.70 was paid on delivery, leaving $25,137.10 charged against the property of the purchasers.

Ontario oats were difficult to obtain in the required No. 1 grade, and only 4,230 bushels of these oats were obtained; the remainder, 18,000 bushles, were western seed. Total expenditure, $32,153.24.

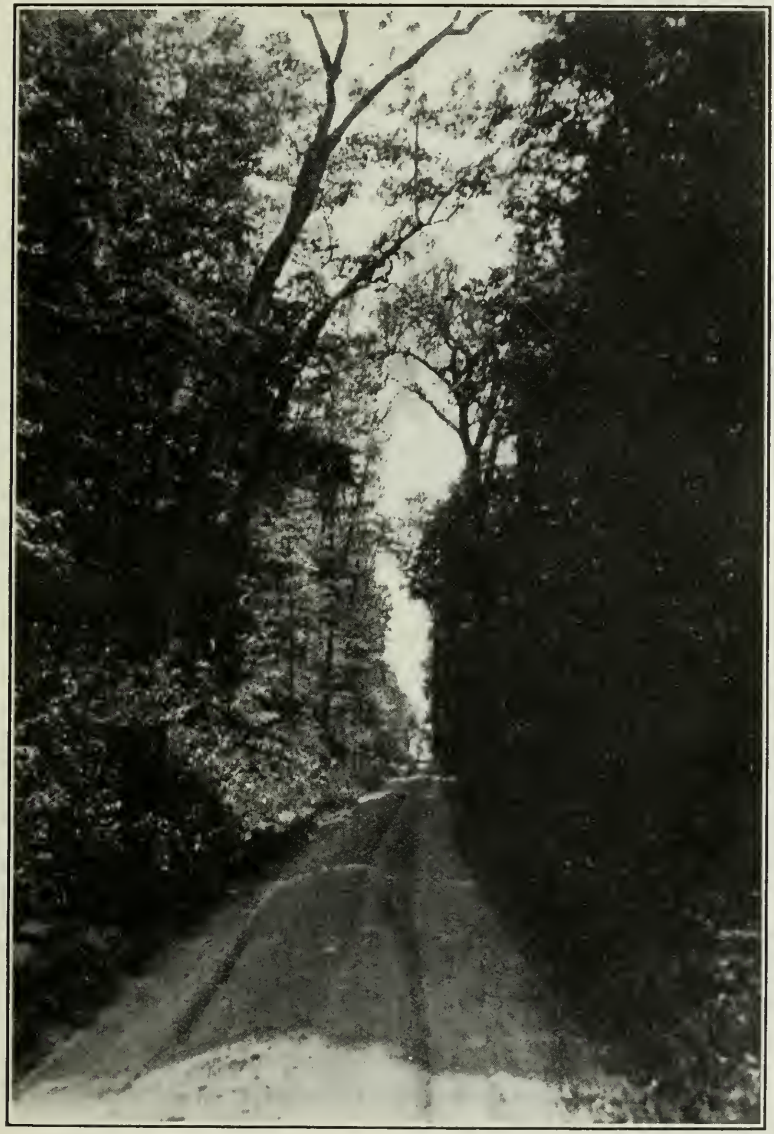
Excellent crops were obtained and the seed proved of valuable assistance to the settlers.

Cattle Purchase

The demand for dairy cattle fell off during 1927, partly owing to the higher prices asked in Southern Ontario for animals of suitable type. Thirty cows were shipped to settlers, at a total cost of $3,798.77. The monthly repayments for the cows sold during the last three years have been well maintained, and general satisfaction has been expressed by the purchasers.

Jas. Sinton,

Chief Engineer, Department of Northern Development, Ontario.



Near Dickey's Lake on the Bancroft Trunk Road.

DEPARTMENT OF NORTHERN DEVELOPMENT
STATEMENTS FOR REPORT
FOR YEAR ENDED 31st OCTOBER, 1927

SUMMARY OF EXPENDITURE FOR THE SIXTEEN YEARS ENDED OCTOBER 31ST, 1927, NORTHERN DEVELOPMENT FUND ACCOUNT

	Summary of Expenditure May 23, 1912, to Oct. 31, 1926	Expenditure for Year ended October 31, 1927	Total Expenditure to October 31, 1927
Section 14 (a) Works and Improvements	$2,100 00	.....	$2,100 00
Section 14 (b) Roads and Bridges	22,852,123 19	$3,922,363 80	26,774,486 99
Section 14 (d) Farms	200,924 38	5,185 66	206,110 04
Section 14 (d) Assistance of Settlers: Fire Relief	329,099 50	.....	329,099 50
Section 14 (d) Assistance of Settlers: Saw Mills	14,945 90	.....	14,945 90
Section 14 (d) Assistance of Settlers:Feed Shortage	124,268 82	.....	124,268 82
Section 14 (d) Creameries, Grain Elevators	65,275 16	2,950 00	68,225 16
Section 14 (f) Seed Grain	280,620 26	32,153 24	312,773 50
Section 14 (f) Agricultural Implements	46,819 89	6 33	46,826 22
Section 14 (h) Purchase of Cattle	58,063 32	3,798 77	61,862 09
Section 14 (j) Schools and Other Public Bldgs	52,999 29	.....	52,999 29
Section 14 (k) Work not otherwise provided for	4,519 27	.....	4,519 27
Returned Soldiers' and Sailors' Settlement Act, 1917	1,185,568 02	.....	1,185,568 02
	$25,217,327 00	$3,966,457 80	$29,183,784 80
Settlers' Loan Account, Amending Act, 1916	1,379,279 83	68,144 05	1,447,423 88
	$26,596,606 83	$4,034,601 85	$30,631,208 68

NORTHERN DEVELOPMENT FUND ACCOUNT

Short Statement

April 16th, 1912, To amount voted for Expenditure in N. & N.W. Ontario	$5,000,000 00
March 26th, 1918, " " " " "	5,000,000 00
May 31st, 1921, " " " " "	5,000,000 00
May 8th, 1923, " " " " "	5,000,000 00
April 14th, 1925, " " " " "	5,000,000 00
April 8th, 1926, " " " " "	5,000,000 00
April 5th, 1927, " " " " "	5,000,000 00
	$35,000,000 00
April 16th, 1912, to October 31st, 1927: By expenditure for 16 years as per detailed statement	30,631,208 68
Balance available 1st November, 1927	$4,368,791 32

DEPARTMENT OF NORTHERN DEVELOPMENT

Statement of Expenditure, Year Ended October 31st, 1927

Administration, Section 12:—	
Fullerton, C. H., Deputy Minister, Salary	$5,000 00
Sinton, James, Chief Engineer, Purchasing Agent, Salary	3,450 00
Leitch, J. S., Bridge Engineer, Salary 10½ months	2,887 50
Smyth, W. R., Supervisor of Settlement, Salary	3,000 00
Beardall, F. G., Head Clerk, Salary	2,850 00
Lawer, W. L., Accountant, Salary	2,700 00
Reid, Alex., Chief Draughtsman, Salary	2,300 00
Dicker, C. L., Principal Account Clerk, Salary	2,000 00
Fleming, Miss Ethel, Clerk, Salary	1,500 00
	$25,687 50

Temporary Staff, Salaries		$30,134 05	
Supplies and Contingencies		20,968 71	
			$76,790 26
Roads and Bridges, Section 14 (b):—			
Wages		$2,106,218 85	
Contracts		906,678 96	
Supplies, Equipment, Rentals, Services, Disbursements		832,675 73	
			3,845,573 54
			$3,922,363 80
Advancement of Settlement and Colonization: Farms, Section 14 (d):—			
Wages		$2,361 65	
Contracts		50 00	
Supplies, Equipment, Fencing, Stock and Disbursements		2,774 01	
			5,185 66
Creameries, Cochrane, Matheson and Rainy River: Section 14 (d):—			
Wages			2,950 00
Seed Grain: Section 14 (f):—			
Seed, Freight, Services and Disbursements			32,153 24
Agricultural Implements: Section 14 (f):—			
Stationery			6 33
Purchase of Cattle, Section 14 (h):—			
Purchase Price of Cattle.			
Freight, Feed, Services and Disbursements			3,798 77
Settlers' Loan Account: Amending Act, 1916:—			
Dane, F., Commissioner, Salary		$5,000 00	
Crawford, G., Stenographer, Salary		1,300 00	
Jack, F. M., Stenographer, Salary		975 00	
		$7,275 00	
Net Amount of Loans issued	$59,405 00		
Disbursements	1,464 05		
		60,869 05	
			68,144 05
			$4,034,601 85

DEPARTMENT OF NORTHERN DEVELOPMENT

Statement of Revenue for the Year Ended October 31st, 1927

	Capital	Ordinary	Total
Section 14 (b) Roads:			
Sale of Supplies, Gravel, Lumber, Equipment, Rentals, and Refunds	9,999 61	4,092 38	14,091 99
Section 14 (d) Assistance of Settlers, Feed Shortage:			
Payment of Principal on Notes	176 68	.....	.....
Interest	.....	16 80	193 48
Section 14 (f) Seed Grain:			
Cash Sales and Payment of Principal on Notes	13,800 24	.....	.....
Interest	.....	2,145 97	15,946 21
Section 14 (f) Agricultural Implements:			
Payment of Principal on Notes	2,798 70	.....	.....
Interest	.....	822 42	3,621 12
Section 14 (h) Purchase of Cattle Account:			
Cash Sales and Payment of Principal on Notes	7,974 05	.....	.....
Interest	.....	539 33	8,513 38
General Account:			
Bank Interest $395 14 325 14	.....	720 28	720 28
	$34,749 28	$8,337 18	$43,086 46

Returned Soldiers' and Sailors' Land Settlement Act:			
Balance due on Lot 20, Cons. 13, 14, Township O'Brien, Kapuskasing Settlement	$450 54	.....	$450 54
Settlers' Loan Account:			
Payment on Principal	$113,530 75	.....	.....
Interest, Exchange, etc	.....	$37,709 77	151,240 52
	$148,730 57	$46,046 95	$194,777 52

DEPARTMENT OF NORTHERN DEVELOPMENT

Assets, October 31st, 1927

Cash Balance Unexpended:		
Roads and Miscellaneous Services		$43,001 06
Soldiers' Settlement		13,060 20
		$56,061 26
Settlers' Loan Account		3,300 00
		$59,361 26
Seed Grain: Notes outstanding		86,914 78
Agrilcultural Implements: Notes outstanding		21,223 62
Assistance of Settlers: Feed Shortage—Notes outstanding		54,038 48
Purchase of Cattle: Notes outstanding		9,852 02
		$231,390 16
Settlers' Loan Account: Loans outstanding:		
Principal	$611,150 17	
Interest	30,124 18	
		641,274 35
		$872,664 51

Contingent Assets

Roads: Buildings, Plant, Equipment, Machinery, Motors, Tractors, etc	$273,576 78

W. L. Lawer,
Accountant.
Toronto, November 15th, 1927.

REPORT OF THE SETTLERS' LOAN COMMISSIONER

The Honourable W. Finlayson,
Minister of Lands and Forests,
Parliament Buildings, Toronto.

Dear Sir:

Herewith I have pleasure in presenting the Report of the Settlers' Loan to the 31st of October, 1927.

It is encouraging to see the way settlers are meeting their payments.

The year just closed has been somewhat trying, late getting in their crops, and wet weather, which retarded, and in some cases prevented their harvesting. However, the spirit of determination still stays with them.

The manner in which the country is being opened up gives them great encouragement, and they look to the future for a reward of their labour.

Yours truly,

F. Dane,
Settlers' Loan Commissioner.

Toronto, January 4th, 1928.

MEMORANDUM OF LOANS TO SETTLERS

To October 31st, 1927

Total Number of Applications Received:		
To October 31st, 1926	6,051	
Year ending October 31st, 1927	411	
		6,462
Loans		
Total Number of Loans Issued:		
To October 31st, 1926	3,707	
Year ending October 31st, 1927	205	
		3,912
Amount applied for		$2,560,927 00
Amount Granted		1,394,250 00
Average Loan		356 31

MEMORANDUM OF LOANS TO CREAMERIES AND OTHER LIKE ASSOCIATIONS

To October 31st, 1927

Applications and Loans	Amount Granted	Amount Owing
The Sudbury Co-operative Creamery Co., Ltd.	$24,000 00	$14,000 00
The Kenora Dairy Co-operative Association, Ltd.	13,000 00	13,000 00
Producers' Co-operative Creamery Co., Ltd., Lavallee, Ont.	3,500 00	2,333 34
The Matheson Co-operative Dairy Co., Ltd.	5,445 00	4,083 75
The Cochrane Co-operative Dairy Co., Ltd.	7,830 00	6,737 00
Northern Co-operative Company, Ltd.	5,000 00	4,500 00
Total	$58,775 00	$44,654 09

Note.—The standing of the Kenora Dairy Co-operative Association, which went into liquidation in 1922, and all property now under jurisdiction of Department of Northern Development as outlined in our report of 1924, is as follows:

Principal	$13,000 00
Accrued Interest	1,451 70
Total	$14,451 70

REPAYMENTS

On Account of Interest

	Accrued Interest Due	Interest Received	Per Cent.
Loans to Settlers	$311,686 79	$283,363 80	90.9
Loans to Creameries	11,685 13	9,883 94	84.6
Total	$323,371 92	$293,247 74	90.6

On Account of Principal

	Payments on Principal	Principal Received	Per Cent.
Loans to Settlers	$863,259 92	$710,203 92	82.01
Loans to Creameries	35,893 91	14,120 91	....
Total	$899,153 83	$724,324 83	80.5

Total

	Payments Due	Payments Received	Per Cent.
Loans to Settlers	$1,174,946 71	$993,567 72	84.5
Loans to Creameries	47,579 04	24,004 85	....
Total	$1,222,525 75	$1,017,572 57	81.4

Interest Charges	$323,371 92	
Interest Payments	293,247 74	
As per ledger balances	$30,124 18	

SETTLER'S LOAN COMMISSIONER

Statement of Receipts, Year Ending October 31st, 1927

To Payments on Principal	$113,530 75	
To Interest Payments	37,164 39	
		$150,695 14
To Bank Interest on Deposits		539 32
To Exchange		6 06
Total deposited with Treasury		$151,240 52

SETTLERS' LOAN COMMISSIONER

Summary of Expenses to October 31st, 1927

	To October 31st, 1926	For Year Ending October 31st, 1927
Salaries	$92,191 57	$7,275 00
Travelling Expenses	1,099 85	.....
Office Expenses	8,757 89	828 25
Outside Expense	1,106 60	635 80
	$103,155 91	$8,739 05
Refund on overpayments	53 92	.....
Totals	$103,209 83	$8,739 05

Total to October 31st, 1926	$103,209 83
For Year ending October 31st, 1927	8,739 05
Total	$111,948 88

DETAILS OF LOANS ISSUED AND OUTSTANDING

District	Issued		Outstanding		
	No. of Loans	Amount	No. of Loans	Unpaid Principal	Unpaid Interest
Algoma	166	$59,085 00	126	$35,426 54	$1,032 85
Manitoulin	14	5,750 00	11	2,470 98	70 75
Nipissing	210	74,770 00	150	39,023 74	1,753 16
Sudbury	233	112,035 00	165	60,310 23	1,582 42
Kenora	413	144,325 00	272	73,366 90	4,048 80
Rainy River	285	96,325 00	164	36,338 48	1,120 82
Temiskaming	1,718	558,070 00	978	241,122 36	10,523 40
Thunder Bay	867	285,115 00	535	123,090 94	9,991 98
Totals	3,906	$1,335,475 00	2,401	$611,150 17	$30,124 18

ENGINEER'S REPORT

On the Operations of the Colonization Roads Branch During the Fiscal Year ending October 31st, 1927

The work and expenditures of Colonization Roads during this fiscal year have been confined to the northern townships of the counties of Addington, Frontenac, Hastings, Lanark, Leeds, Ontario, Peterborough, Renfrew, Simcoe, Victoria and Haliburton, and townships in the districts of Muskoka, Nipissing, and Parry Sound.

The work included 23 miles of new road, and the improvement of 1,680 miles of old road. The number of culverts placed were 1,204, and the number of bridges erected were 50 timber and one concrete, averaging about 20 foot span. The work in former years was under the direct supervision and instruction of the nine inspectors. More crushed stone was spread than in former years, and the improvement in the quality of the work is noticeable, especially in regard to stone fills and surfacing. Several municipalities took advantage of an overseer by-law, and purchased road machinery, tools, material and equipment under the machinery by-law.

Direct Grant Work.

Cutting new road 11.5 miles, side-brushing old road 43.3 miles, stumping and grubbing 10.7 miles, grading new road 9.6 miles, re-grading old road 126.2 miles, ditching 18.1 miles, gravelling old road 164.5 miles, crushed stone new road .7 miles, crushed stone old road 11.3 miles, dragging 180 miles, culverts—41 metal, 87 stone, 248 wood and 17 concrete, bridges 9 cedar, cut earth 11,278 cu. yards, rock 8,458 cu. yards, filled earth 18,103 cu. yards, rock 20,888 cu. yards, mileage of new road 12.7 miles, mileage of old road 369.9 miles. Number of men 4,064, number of teams 1,841.

By-law Work.

Cutting new road 2.92 miles, side brushing old road 96.82 miles, stumping and grubbing 14.1 miles, grading new road 3.5 miles, re-grading old road 479.2 miles, ditching 28.47 miles, gravelling new road 1.83 miles, gravelling old road

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